

1987 Annual Report



State of
California

**Franchise
Tax
Board**

Homeowner Assistance Claim

YEAR **1987**

STEP A

First Name

Income Year **1987**

Corporation Franchise or Income Tax

For income year beginning

MONTH DAY YEAR

And

Is income

IC Did the

Attix Preaddressed Label

FORM 540A

California Short Tax Form

Use the California mailing label. If you don't have one, please print or type. For

Your first name and initial (if joint return, also give spouse's name and initials) Last name

Home address - Number and street including apartment number, P.O. Box or rural route

City, town or post office, state and Zip code

Step 1
Name and Address

Step 2
Filing Status

Check only one

1 ☐ Single

2 ☐ Married filing joint return (even if only one had income)

3 ☐ Married filing separate return. Enter spouse's social security number

4 ☐ Head of household. Enter name and relationship of qualifying person. Do not

5 ☐ Personal: If you claim filing status 1 or 3, enter \$51. If you claim

6 ☐ Blind: If you or your spouse is visually impaired, enter \$51. If

7 ☐ Elderly: If you or your spouse is 65 or older, enter \$51. If both

8 ☐ Disabled: Enter name and relationship. Do not include your

Step 3
Exemptions

Enter lines 5 through 8. Enter

from line 3 of your F

1987

STATE OF CALIFORNIA

— FRANCHISE TAX BOARD

ANNUAL REPORT

Including Statistics of Income Compiled from
1986 Returns of Individuals and Corporations

1987 CALENDAR YEAR

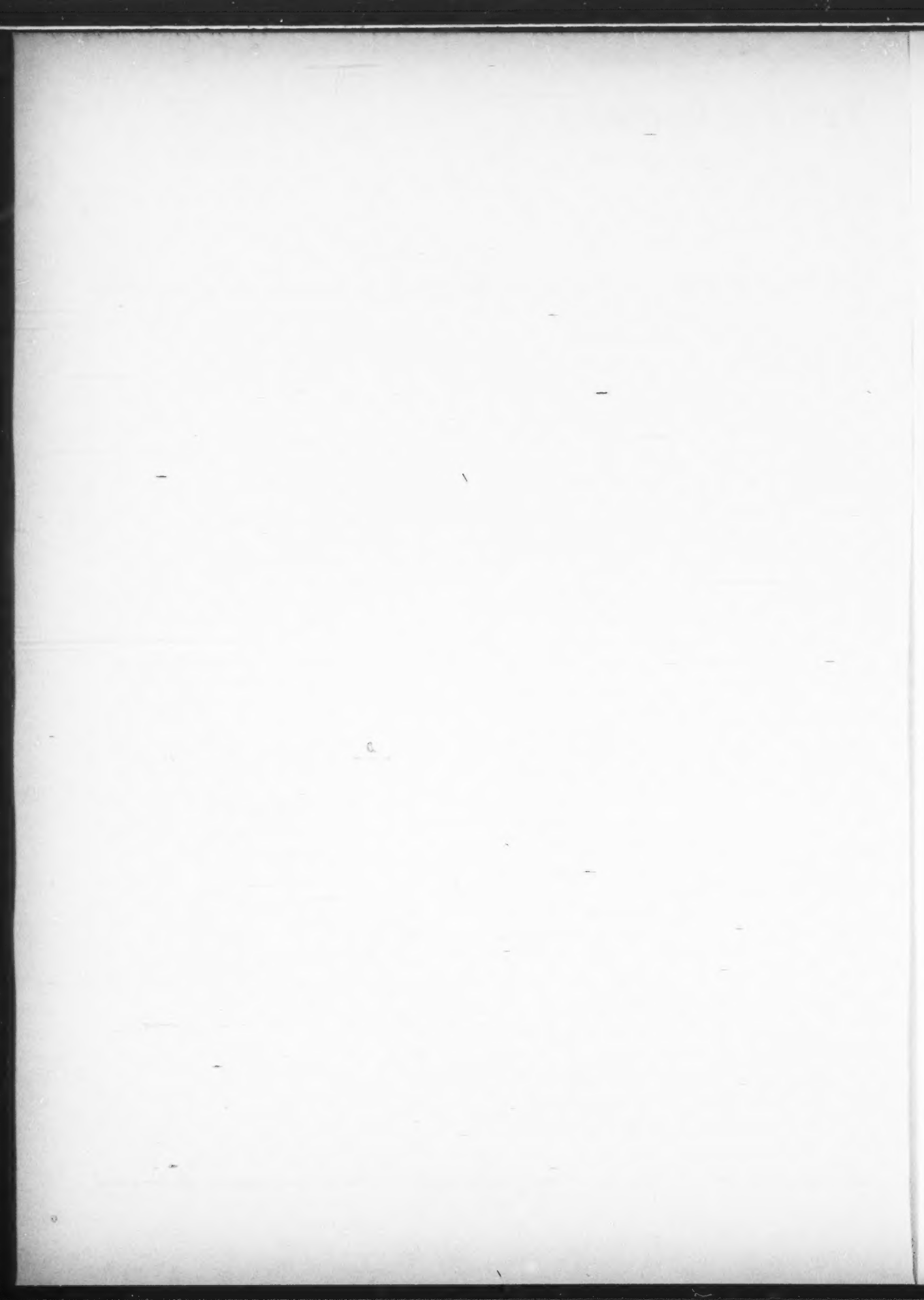


MEMBERS OF THE BOARD

Gray Davis, Chairman	Controller
Conway Collis	Chairman, Board of Equalization
Jesse Huff	Director of Finance
Gerald H. Goldberg	Executive Officer

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Introduction

Revenue for the General Fund

The Franchise Tax Board, created by the Legislature in 1929, administers the state's Personal Income Tax Law, the Bank and Corporation Tax Law, and the Homeowner and Renter Assistance Law.

During 1987, the three member board was chaired by Controller Gray Davis. Board members were Conway Collis, Chairman of the Board of Equalization, and Jesse Huff, Director of the Department of Finance.

The programs administered by the department collected \$19.6 billion, which represents 58.4 percent of the General Fund revenue in calendar year 1987.

Personal Income Tax program accounted for 43.5 percent of the General Fund total and the Bank and Corporation Tax program accounted for 14.9 percent.

General Fund Calendar Year Collections Cash Basis *

	1986		1987		Percent Change from Previous Year
	Amount (Millions)	% of Total	Amount (Millions)	% of Total	
Personal Income Tax	\$12,021.5	41.4	\$14,596.9	43.5	21.4
Bank and Corporation Taxes	4,219.9	14.5	4,999.5	14.9	18.5
Subtotals	\$16,241.4	55.9	\$19,596.4	58.4	20.7
Retail Sales and Use Taxes	\$10,057.5	34.7	\$11,114.7	33.1	10.5
Estate, Gift, and Inheritance Taxes	273.2	0.9	253.5	0.8	-7.2
Insurance Company Tax	828.4	2.9	1,087.8	3.2	31.3
Cigarette Tax	183.3	0.6	176.6	0.5	-3.7
Alcoholic Beverage Excise Taxes	133.4	0.5	130.2	0.4	-2.4
Horse Racing Fees	121.4	0.4	105.1	0.3	-13.4
Other Revenues Plus Interest on Investments	1,181.2	4.1	1,100.5	3.3	-6.8
Subtotals	\$12,778.5	44.1	\$13,968.4	41.6	9.3
GRAND TOTAL	\$29,020.0	100.0	\$33,564.8	100.0	15.7

* Derived from monthly cashflow statement in State Budget.

Personal Income Tax

Sample Data

The 12.2 million California personal income tax returns filed in 1987 represented an increase of 3.2 percent, or 383,972 returns over the number filed in 1986. The amount of self-assessed taxes increased by 18.3 percent to \$12.6 billion. Statewide median income for all filers climbed to \$19,085 in 1986, a 4.2 percent increase from the previous year. For taxpayers filing jointly, the statewide median income rose from \$33,362 in 1985 to \$33,463 in 1986, a 0.3 percent increase.

The county data presented in Tables 6 and 7 of the Appendix and the table in this section illustrating voluntary contributions were derived from the Department's master file which includes data from all 1986 taxable year returns. All other tables in this section and in the Personal Income Tax Appendix were generated from data gathered in a stratified random sample of personal income tax returns filed during the 1987 filing season.

Sample selection was based on a combination of criteria including the amount of Adjusted Gross Income (AGI), type of return form used, taxable and non-taxable status, and whether remittance was included with the return.

The total number of returns selected for the 1986 tax year sample was 82,274 of which 77,493 records were completed and included on the sample.

Indexing

Beginning with the 1978 taxable year, the Legislature provided for adjustment of the tax brackets, standard deductions (also referred to as "zero bracket amount"), and personal credit amounts to reduce the escalating effect of inflation on tax liabilities. Initially, the tax brackets were adjusted by the percentage change in the California Consumer Price Index in excess of three percent. Beginning in 1980 the three percent threshold was removed.

For the 1986 taxable year, the inflation factor was 3.5 percent. Adjustments for inflation raised the personal credits for joint filers from \$50 in 1977, to \$86 in 1986. The increase for joint filers in the maximum tax rate threshold from \$33,000 in 1977 to \$57,590 in 1986, up 75 percent, was also due to the effects of adjustments for inflation.

Adjusted Gross Income

Total Adjusted Gross Income (AGI) reported for the 1986 taxable year was \$340.4 billion. Adjustments were primarily for expenses incurred in earning income such as employee business expenses and moving expenses. Some adjustments were designed to promote desirable social objectives such as encouraging taxpayers to save for their retirement through individual and self-employed retirement plans.

Beginning with 1984, the California tax liability for non-residents was changed to a basis of Total AGI rather than California AGI. Because of this, the AGI values shown in the statistical appendices for 1985 and 1986 are not strictly comparable to the values shown in previous years.

The California source AGI reported for the 1986 taxable year was \$329.3 billion, 11.2 percent over the comparable amount for 1985.

Personal Income Tax Sources of Reported Adjusted Gross Income 1985 and 1986 Taxable Year

		1986 TAXABLE YEAR		
	1985 Income Year Amount (Millions)	Amount (Millions)	% of Total Income	Percent Change 1985-1986
CALIFORNIA SOURCE INCOME:				
Salary and Wages	\$234,872.8	\$253,944.9	75.6	8.1
Dividends	7,844.4	9,684.7	2.9	23.5
Interest	22,778.9	21,295.0	6.3	-6.5
Annuities and Pensions	12,148.9	13,872.2	4.1	14.2
Net Sale of Capital Asset	14,475.9	24,838.7	7.4	71.6
Rents and Royalties	-2,280.1	-1,712.3	-0.5	24.9
Net Business and Professional Gains	11,839.7	12,826.7	3.8	8.3
Farm Income	-884.1	-673.7	-0.2	23.8
Net Partnership Gains	-855.0	-946.4	-0.3	-10.7
Other Income	2,687.8	2,828.3	0.8	5.2
TOTAL CALIFORNIA SOURCE INCOME	\$302,629.2	\$335,958.1	100.0	11.0
Total Adjustments to Income	6,512.5	6,682.4		2.6
TOTAL CALIFORNIA SOURCE AGI	\$296,116.7	\$329,275.7		11.2
Additional AGI Reported on Non-Resident Return	\$ 9,889.1	\$ 11,088.1		12.1
TOTAL AGI REPORTED	\$306,005.8	\$340,363.8		11.2

**Personal Income Tax
Returns by Income Class
1985 and 1986 Taxable Years**

Adjusted Gross Income Class	1985 Taxable Year Returns	1986 Taxable Year Returns	Percent Change 1985-1986
Less than \$5,000	2,073,136	2,007,400	-3.2
5,000 to 10,000	1,775,652	1,844,528	3.9
10,000 to 15,000	1,492,278	1,517,030	1.7
15,000 to 20,000	1,257,550	1,195,631	-4.9
20,000 to 25,000	985,583	1,013,345	2.8
25,000 to 30,000	865,094	904,882	4.6
30,000 to 40,000	1,330,640	1,374,600	3.3
40,000 to 50,000	788,858	866,050	9.8
50,000 and over	1,288,409	1,517,706	17.8
TOTALS	11,857,200	12,241,172	3.2

Deductions

The total dollar amount of deductions taken by California tax filers for the 1986 taxable year was \$60.3 billion. This figure represents a 9.4 percent increase from the previous year.

The zero bracket amount for 1986 was \$1,710 for taxpayers filing single, married filing separately and joint custody head of household. Joint, head of household, and surviving spouse with dependent children filers were allowed a \$3,420 zero bracket amount.

Deductions from adjusted gross income were provided to exclude certain expenditures from the measure of the tax. Some expenses impaired the taxpayer's ability to pay taxes, such as large medical costs and casualty losses. Other deductions were used as incentives, such as the promotion of charitable contributions. If itemized deductions exceeded the zero bracket amount, the excess amount could have been claimed in addition to the zero bracket amount.

Roughly 40.4 percent of returns filed for the 1986 taxable year (4,947,223 returns) claimed deductions in excess of the zero bracket amount. This represents a 3.5 percent increase in the number of returns claiming itemized deductions compared to the previous year.

**Personal Income Tax
Itemized Deductions by Type
1986 Taxable Year**

Type of Deduction	Number of Returns	Amount Claimed (Millions)	Average Amount	Percent of Total Amount
MEDICAL DEDUCTIONS	1,389,199	\$ 3,450.0	\$ 2,483	5.7
Real Estate Taxes	3,938,163	4,283.3	\$ 1,088	7.1
Sales Tax	4,846,679	4,021.1	\$ 830	6.7
Auto License Tax	3,926,186	889.5	\$ 227	1.5
Other Tax	691,025	265.8	\$ 385	0.4
DEDUCTIBLE TAXES				
SUBTOTAL	4,914,572	\$ 9,459.7	\$ 1,925	15.7
Cash	4,395,638	\$ 4,947.5	\$ 1,126	8.2
Non-cash	2,114,293	1,918.3	\$ 907	3.2
Carryover From Prior Year	68,506	995.3	\$14,529	1.7
Excess Carried Forward to Future Years	90,790	-1,619.3	-\$17,836	-2.7
NET CONTRIBUTIONS	4,530,425	\$ 6,241.8	\$ 1,378	10.4
POLITICAL CONTRIBUTIONS	187,466	\$ 20.2	\$ 108	0.0
Mortgage	3,692,193	25,169.1	\$ 6,817	41.7
Other	4,349,666	11,101.6	\$ 2,552	18.4
INTEREST SUBTOTAL	4,701,312	\$36,270.7	\$ 7,715	60.1
MISC. DEDUCTIONS	4,322,390	\$ 4,860.1	\$ 1,124	8.1
TOTALS	4,947,223	\$60,302.5	\$12,189	100.0

**Tax Collections
and Refunds**

In the 1986 taxable year, the total amount of personal income tax liability paid through withholding was \$8.7 billion, a 7.7 percent increase over the 1985 taxable year. Withholding was reported on 9.2 million returns and accounted for 63.8 percent of total tax collected.

Estimate payments for 1986 amounted to \$4.1 billion, reported on 1.3 million returns.

Final payments made at the time of filing amounted to \$2.3 billion.

Refunds were issued to 8.6 million taxpayers amounting to \$2.7 billion.

Preference Tax

The preference tax is a tax in addition to income tax on those who benefit substantially from various forms of tax-free income or deductions under the regular income tax rules. In 1986, there were 304,732 California tax filers who paid \$698.7 million in preference tax. Items subject to this tax include untaxed capital gains (in excess of certain limits), excess itemized deductions (certain deductions which exceed 60 percent of adjusted gross income), accelerated depreciation on real and personal property, excess intangible drilling costs, excess farm losses and other amounts.

In concept the California preference tax is similar to the federal "alternative minimum tax", but the method of computation is entirely different.

Income Averaging

Income averaging benefits those taxpayers whose incomes have increased more than one-third over the prior years' income. California income averaging is similar to federal law with some exceptions. In California, income averaging is based on a different time period and uses the California definition of AGI.

During the 1986 taxable year 558,699 returns were filed using income averaging to reduce tax. The average reduction in tax was \$313 per return making a total revenue loss to the State of nearly \$175.0 million. This represents an increase in revenue loss to the State of 10 percent over the previous year.

**Personal Income Tax
Income Averaging
10-Year Comparison by Tax Years 1977-1986 Taxable Years**

Tax Year	Number of Returns	Tax Reductions	Average Tax Reductions
1977	355,858	\$ 70,691,129	\$199
1978	360,271	\$ 69,601,142	\$193
1979	448,268	\$ 87,895,271	\$196
1980	530,846	\$ 96,577,053	\$182
1981	629,757	\$ 99,317,718	\$158
1982	551,781	\$ 93,256,098	\$169
1983	522,492	\$111,582,142	\$213
1984	561,573	\$150,610,258	\$268
1985	553,131	\$159,013,986	\$287
1986	558,699	\$174,991,238	\$313

Voluntary Contributions

In 1982 the California Election Campaign Fund Act (Stats. 1982, Chapter 1188) was enacted. It gave California taxpayers the option of donating to qualified political parties by adding the desired amount to their tax liability when computing refund or balance due. In 1983 this process was expanded to include the California Seniors Fund, Endangered Species Act, State Children's Trust Fund, and the U.S. Olympic Committee.

For the 1986 taxable year, 516,097 contributions were made, totalling \$2.7 million for the various funds, a 9.7 percent increase from 1985.

Personal Income Tax Voluntary Contributions Checkoffs 1985-1986 Taxable Years*

1985 TAXABLE YEAR			
Contribution	Number of Contributors	Amount Contributed	Average Amount per Contribution
CALIFORNIA ELECTION CAMPAIGN FUND			
a) American Independent	400	\$ 1,458	\$3.65
b) Democratic	27,346	127,164	\$4.65
c) Libertarian	427	3,358	\$7.86
d) Peace & Freedom	586	3,565	\$6.08
e) Republican	25,067	120,535	\$4.81
f) No Party Specified	11,422	41,251	\$3.61
SUBTOTAL	65,248	\$ 297,331	\$4.56
CALIFORNIA SENIORS FUND	96,761	439,963	\$4.55
ENDANGERED SPECIES FUND	135,917	757,931	\$5.58
STATE CHILDRENS TRUST FUND	141,252	786,405	\$5.57
U.S. OLYMPIC COMMITTEE	56,634	265,147	\$3.62
TOTAL	495,812	\$2,486,777	\$5.02
1986 TAXABLE YEAR			
Contribution	Number of Contributors	Amount Contributed	Average Amount per Contribution
CALIFORNIA ELECTION CAMPAIGN FUND			
a) American Independent	385	\$ 1,542	\$4.01
b) Democratic	26,811	119,316	\$4.45
c) Libertarian	402	2,921	\$7.27
d) Peace & Freedom	544	3,414	\$6.28
e) Republican	21,722	99,167	\$4.57
f) No Party Specified	11,291	37,968	\$3.36
SUBTOTAL	61,155	\$ 264,328	\$4.32
CALIFORNIA SENIORS FUND	101,320	481,852	\$4.76
ENDANGERED SPECIES FUND	149,902	922,066	\$6.15
STATE CHILDRENS TRUST FUND	143,670	830,669	\$5.78
U.S. OLYMPIC COMMITTEE	60,050	229,757	\$3.83
TOTAL	516,097	\$2,728,672	\$5.29

*Figures do not include administrative cost adjustment.
Source: FTB withhold master File.

High Income Tax Returns

Section 19289.5 of the Revenue and Taxation Code requires the annual publication of a report of high-income Californians who pay no California income tax. The report must also cover the relative importance of the various tax provisions permitting these persons to avoid taxation. Statistical data were taken from all returns with adjusted gross income of \$200,000 or more.

Descriptive tables are provided in the Statistical Appendix (Tables 8 and 8A) and are based on four measures of income:

1. Adjusted gross income.
2. Expanded income, an alternative definition of income which includes sheltered capital gains and other tax preference items and excludes personal investment expenses to the extent that they exceed investment income. As a measure for "personal investment expenses," reported interest expense deductions, excluding home mortgage interest, was used. Investment income was assumed to equal the sum of dividends, interest, capital gains and other preference income.
3. Adjusted gross income plus tax preference income.
4. Adjusted gross income less investment expenses.

The last two income concepts are provided to illustrate the separate effect of each factor on expanded income.

The solar and energy conservation credits were the largest items attributed to tax reductions for these taxpayers.

Taxable year 1981 was the mark of an increasing trend of non-taxed returns with income over \$200,000. These increases have been attributed to a growing number of taxpayers claiming windmills as a solar energy credit. In 1985 there were significant changes in tax law reducing the amount of allowable credits which could be claimed per tax year. These changes in tax law were primarily responsible for the 1985 reduction of non-taxed returns with expanded income over \$200,000. The 1986 tax year follows this trend as the number of nontaxed returns continues to decline.

The following is a summary of data from appendix Table 8 and 8A.

Personal Income Tax
High Income Returns With Expanded Income Over \$200,000
1977-1986 Taxable Years

Taxable Year	Total Returns	Nontaxed Returns	Percent of Total
1977	9,914	2	0.0
1978	11,821	3	0.0
1979	20,476	3	0.0
1980	22,002	4	0.0
1981	24,560	20	0.1
1982	31,393	51	0.2
1983	39,100	84	0.2
1984	50,180	355	0.7
1985	63,886	146	0.2
1986	103,650	101	0.1

Bank and Corporation Tax

Taxation of Corporations

Tax Rates

Unitary Method

For the 1986 income year 414,602 banks and corporations filed franchise tax returns and paid almost \$3.66 billion in tax. This represented an 8.8 percent increase in tax over 1985.

Tables appearing in the text and the statistical appendix are based on a stratified sample of the corporate returns filed. The sample includes all large corporations (corporations with state net income greater than \$5 million and corporations which paid \$100,000 or more for combined personal property and business license taxes) and two percent of all other corporations. The sample for 1986 consisted of 1,214 large corporations and 7,492 other corporations. The tables provide summary statistics for all corporations including apportioning corporations subject to the franchise tax.

Corporations organized and operating within California and out-of-state corporations doing business in California pay a franchise tax. Other corporations deriving income from California sources but not sufficiently present to be classified as "doing business" in California pay the corporation income tax at the same rate of 9.6 percent. This rate will drop to 9.3% for income years 1987 and after.

The tax rate is applied against net income earned in or attributable to California. All corporations subject to the franchise tax must pay a minimum tax of \$200 for income year 1986, rising to \$300 for 1987 and 1988. Corporations subject to the income tax are not required to pay the minimum tax nor are they subject to tax on interest from obligations of the United States, the State of California, or its political subdivisions. Financial corporations paid an additional tax of 1.458 percent of their income to make up for the fact that they receive exemptions from certain local levies not available to non-financial corporations.

The phrase "income attributable to California" refers to situations in which a corporation is doing business both within and without the state and the operations outside are closely integrated or "unitary" with the business activity within the state. This connection can take several forms which convey a high degree of interdependence between operations, such as centralizing decision making, purchasing, selling, accounting, and financing. In such cases, California's share of worldwide operations is determined by an apportionment formula which is the arithmetic average of the ratios of California sales to total unitary sales, California payrolls to total unitary payroll, and California property to total unitary property value.

A corporation, though owned and controlled by individuals, is a separate entity for tax purposes. Expenses incurred in the course of doing business which are attributable to California operations are deductible in determining state net income.

Estimated Tax

Corporations subject to the franchise tax are required to pay their tax on a current basis for the privilege of exercising their franchise to do business in California. Corporations file declarations of estimated tax and pay the estimated tax in quarterly installments during the income year. The first quarterly installment must amount to at least the minimum franchise tax of \$200. During 1987, corporations made estimate payments against 1987 income year liabilities totaling \$3.641 billion.

Exempt Corporations

Certain incorporated organizations are exempt from the corporate tax. These exempt corporations are organized and operated for nonprofit purposes under specific sections of the law. They include fraternal societies, churches, charitable and educational organizations, civic leagues, social clubs, and others. These organizations are not included in data presented in this report.

Returns Filed

Of the 414,602 returns filed for calendar and fiscal years ending in 1986, only 0.8 percent had state net income exceeding \$1 million, but these corporations accounted for 74.5 percent of the total taxes paid. Corporations with less than \$25,000 in state net income comprised 81.9 percent of all returns filed but accounted for only 4.7 percent of total taxes paid.

Statistics by industry show service industries accounting for 40.0 percent of net income returns filed, trade industries accounting for 21.4 percent, and finance, insurance, and real estate industries accounting for 15.5 percent. The remaining industries accounted for 23.1 percent of net income returns.

Tax on Preference Income

For the 1986 income year, preference tax was reported on 695 corporation returns, for a total tax of \$6.0 million.

Preference income consists of business deductions in excess of specified amounts. The Bank and Corporation Tax Law provided for a preference tax of 2.5 percent on the following items of income:

- Accelerated depreciation of real property, to the extent it exceeds depreciation allowable for the year under the straight-line method.
- Excess deductions for additions to reserves for bad debt in excess of loss experience.
- Percentage depletion in excess of the adjusted cost (before depletion) of the resource producing property at the end of the year.

Before application of the 2.5 percent tax rate, preference income is reduced by a \$30,000 exclusion and any net loss incurred for the year. The exclusion is allowed for each member of an affiliated group of controlled corporations if they are actively doing business in the state.

Income and Deductions

Based on the sample, corporations reported approximately \$1.5 trillion in gross income for 1986. This amount is a combination of gross receipts (\$3.4 trillion) less cost of goods sold (\$2.3 trillion), plus other income. Other income totaled \$455.8 billion and consisted of dividends, interest, rents, royalties, capital gains, and miscellaneous sources.

Bank and Corporation Taxes Sources of Gross Income 1985 and 1986 Income Years

	1985 INCOME YEAR		1986 INCOME YEAR		Percent
	Returns	Amount (000)	Returns	Amount (000)	Of Change In Amount
Gross Receipts	294,631	\$3,083,377,936	312,314	\$3,351,861,197	8.7
Less: Cost of Goods Sold	179,523	2,069,737,702	186,514	2,266,771,906	9.5
Gross Profit	295,117	\$1,013,640,234	312,575	\$1,085,089,291	7.0
Dividends	22,672	\$50,071,749	24,049	\$94,604,805	88.9
Interest	202,267	183,810,692	214,764	145,453,916	-20.9
Other Income	171,069	143,282,512	181,546	215,738,223	50.6
Total Gross Income	335,619	\$1,390,805,187	353,970	\$1,540,886,237	10.8

Total corporate deductions were approximately \$1.3 trillion in 1986. The largest single category of expenses was for salaries, wages and compensation of officers, followed by interest expenses. The large "other deductions" category included administrative and sales expenses, bonuses and commissions, freight and delivery expenses, sales discounts, travel and entertainment expenses, unrealized profit on current year installment sales, and some losses resulting from theft, fire, storm, etc.

Bank and Corporation Taxes Deductions by Type 1986 Income Year

	Number	Amount (000)
Compensation of Officers & Salary and Wages	270,390	\$314,576,372
Bad Debts	80,489	15,801,749
Interest	221,114	190,744,745
Contributions	75,717	3,021,333
Pensions and Profit Sharing Plans	78,568	19,849,818
Employee Benefits Plans	86,676	33,551,454
Other Deductions	368,801	753,108,428
Total Deductions	369,068	\$1,330,653,893

Corporations report income sources and deductions on the basis of federal law. However, certain adjustments must be made to reflect differences

Income and Deductions (continued)

between the federal and state tax laws. Typical state adjustments for federal law differences include the deletion of the federal deduction for taxes on or measured by profits, the inclusion of interest received on government obligations, and the exclusion of intercompany dividend payments as income for unitary companies.

Bank and Corporation Taxes Net Income, Adjustments and Taxes 1986 Income Year

	Amount (000)
Gross Income	\$1,540,886,237
Deductions	- 1,330,653,893
Net Income (Before State Adjustments)	\$210,232,344
State Adjustments	
Additions	+ \$69,888,362
Deductions	- 71,945,781
Net Income (After State Adjustments)	\$208,174,926
State Net Income	
Nonallocating	\$3,423,197
Allocating	19,891,701
Total State Net Income	\$23,314,898
State Tax	\$3,704,881
Additional Tax for Preference Income	+ 4,651
Tax Credits	- 34,947
Net State Tax	\$3,674,585

Total state net income (total of net profit less net losses reported) was \$23.3 billion, for a total tax assessed of \$3.7 billion.

Apportionment of Income

Corporations engaged in a unitary business within and without the state are required to complete Schedule R, Schedule of Apportionment and Allocation of Income. "Nonbusiness" adjustments represent transactions not normally considered an integral part of the regular business operation and, thus, are allocated entirely to the state of commercial domicile or situs. The sum of the items of nonbusiness income completely allocable to California, plus the amount of business income attributable to California by the apportionment formula, constitute the amount of a corporation's entire net income subject to the tax. For 1986, there were 21,090 corporations with multistate and/or multinational activity that resulted in \$19.9 billion in state net income.

The three factor apportionment formula (sales, payroll and property) is used only to compute a percentage, which is then applied to the total business income to determine the portion taxable in California. For each factor the total amount within and without the state is calculated. The composite average constitutes the apportionment factor.

**Apportionment
of Income
(continued)**

**Bank and Corporation Taxes
Apportionment of State Net Income
1986 Income Year**

	Number	Amount (000)
NET INCOME (After State Adjustments)	22,600	\$204,751,871
NONBUSINESS INCOME (OR LOSS)		
Dividends	1,600	\$ 36,170,494
Interest	4,705	3,547,982
Property Rental Income (or Loss)	1,056	131,786
Royalties	756	631,302
Gain (or Loss) From Sale of Assets	2,279	3,082,422
Partnership Income (or Loss)	622	-64,625
Miscellaneous Income (or Loss)	1,339	5,806,149
TOTAL NONBUSINESS INCOME (OR LOSS)	6,349	\$ 49,305,510
BALANCE OF NET INCOME	22,600	\$155,446,361
PLUS INTEREST OFFSET	3,623	4,740,966
TOTAL BUSINESS INCOME	22,600	\$160,187,327
APPORTIONED BUSINESS ATTRIBUTABLE TO CALIFORNIA	22,600	\$ 18,399,180
NONBUSINESS INCOME (OR LOSS) WHOLLY ATTRIBUTABLE TO CALIFORNIA		
Dividends	299	\$ 115,720
Interest	1,341	82,839
Property Rental Income (or Loss)	394	2,579
Royalties	73	19,636
Gain (or Loss) From Sale of Assets	684	214,859
Partnership Income (or Loss)	287	-22,317
Miscellaneous Income (or Loss)	747	1,184,258
TOTAL *	21,162	\$ 19,996,754
MINUS INTEREST OFFSET	939	131,352
BALANCE OF NET INCOME	22,600	\$ 19,865,402
CONTRIBUTION ADJUSTMENT	2,472	26,299
TOTAL STATE NET INCOME (After Apportionment)	21,090	\$ 19,891,701

* Includes apportioned business attributable to California

California property totaled \$748.6 billion for all apportioning corporations, representing 9.6 percent of their worldwide property. Salary and wages—amounted to \$95.2 billion, 14.1 percent of their worldwide total, while sales for California amounted to \$509.2 billion, 13.2 percent of their worldwide sales. The net effect of the three factors for corporations was to apportion, on the average, 12.3 percent of worldwide unitary income to California.

**Apportionment
of Income
(continued)**

**Bank and Corporation Taxes
Apportionment Formula
1986 Income Year**

	Number	Amount (000)	
Total Property Values			
Within and Without the State	21,458	\$7,813,058,607	
Within the State	17,999	\$748,576,585	
Statewide Average			9.6%
Total Wages and Salaries			
Within and Without the State	21,073	\$674,182,136	
Within the State	17,337	\$95,239,091	
Statewide Average			14.1%
Total Sales			
Within and Without the State	22,297	\$3,867,944,177	
Within the State	19,893	\$509,214,639	
Statewide Average			13.2%
OVERALL AVERAGE			12.3%

Homeowner and Renter Assistance

HRA Program Summary

California has provided tax relief to senior citizens in the form of property tax assistance since 1968. Legislation effective for the 1972 program reduced the requirement from the original age minimum of 65 years to 62 years. The program was extended to renters in 1977 and was based on a property tax equivalent amount presumed to be paid by renters. Beginning in 1979 eligibility for totally disabled homeowners and renters, irrespective of age, was added to the program.

Assistance represents partial reimbursement of local property taxes on personal residences paid directly by homeowners and indirectly by renters the previous fiscal year. For renters, a \$250 property tax is assumed. To be eligible for assistance, the claimant's household income from all sources during the prior calendar year cannot exceed a maximum income amount of \$12,000.

Relief for both homeowners and renters is based on applying a certain percentage to the property tax amount. This percentage varies inversely with the applicants' income levels, ranging from 4 percent to 96 percent.

The income measurement used is household income which corresponds to adjusted gross income for tax purposes but is increased for such nontaxable sources as social security, cash public assistance, pensions and annuities (not otherwise taxable), unemployment insurance, tax-exempt interest, life insurance proceeds, gifts in excess of \$300, and worker's compensation.

The filing period for assistance is from May 16 of the fiscal year for which assistance is claimed through August 31 of the subsequent fiscal year. The Franchise Tax Board may accept claims through June 30 of the fiscal year following that for which assistance is claimed.

During 1987, 245,109 qualified homeowners and renters received \$25.2 million in residential property tax assistance under the Homeowner and Renter Assistance Program. This represented a 13.5 percent decrease in assistance from the previous claim year. The average assistance payment for 1987 was \$103, versus \$110 for 1986. This decline occurred primarily because the household income bracket established for relief purposes are not indexed for the effects of inflation.

HRA Program Summary (continued)

Renters made up the majority of the program claimants, filing 79.1 percent of all claims. Renter claimants received distributions of \$20.6 million through this assistance program representing 81.8 percent of the total amount paid. Average assistance for renter claimants was \$106 compared to \$89 for homeowners. The larger average assistance for renters reflected generally lower income levels in this group. The average household income of renters was \$6,719 compared to \$7,216 for homeowners. Claimants in the \$5,000-\$7,000 income class received 68.8 percent of assistance.

Homeowner - Renter Assistance 1987 Claims

	Number of Claimants	Total Household Income (Thousands)	Average Household Income	Total Assistance Paid (Thousands)	Average Assistance	Total Property Taxes (Thousands)	Average Property Taxes
Homeowners							
Senior Citizens	47,772	\$ 345,951	\$7,242	\$ 4,215	\$ 88	\$13,954	\$292
Disabled	3,365	23,048	\$6,849	353	\$105	1,120	\$333
Subtotal	51,137	\$ 368,999	\$7,216	\$ 4,568	\$ 89	\$15,074	\$312
Renters							
Senior Citizens	134,314	\$ 912,320	\$6,792	\$14,096	\$105	\$33,579	\$250*
Disabled	59,658	391,074	\$6,555	6,499	\$109	14,915	\$250*
Subtotal	193,972	\$1,303,394	\$6,719	\$20,595	\$106	\$48,494	\$250*
GRAND TOTAL	245,109	\$1,672,393	\$6,823	\$25,163	\$100	\$63,568	\$259

* \$250 Renter Statutory Property Tax Equivalent

Additional statistical information is available in the appendix section.

Legislation and Litigation

Personal Income Tax and Bank and Corporation Tax Law Changes

Significant legislation enacted in 1987 and in early 1988 which affected various laws administered by the department.

Omnibus Tax Act

AB 129 (Chapter 918)

Requires all libraries throughout the state to make state income tax forms freely available, operative through July 1, 1991.

Allows nonresident partners of a partnership doing business in California or deriving income from California sources to elect to file a group return with the partnership acting as agent for the electing partners, operative for taxable years beginning on or after January 1, 1987.

Excludes the penalties assessed on or after January 1, 1988, for failure to file specific information returns from the rules applicable to deficiency assessments, operative beginning January 1, 1988.

Allows a copy of the federal information return to be filed in lieu of the information return required under the Personal Income Tax Law, operative beginning January 1, 1988.

Provides that the department may require employers to provide copies of employee withholding certificates and provides for procedures to be followed if the department determines that the certificate is invalid, operative beginning January 1, 1988.

Requires that the information reporting requirements for cities which use a computerized record-keeping or information system for assessing a business tax is to be prescribed by forms and instructions of the FTB, operative beginning January 1, 1988.

Authorizes the FTB to promulgate regulations necessary to prevent the avoidance of tax liability when a taxpayer has deferred income and is, or has been, a member of a group of taxpayers whose income and apportionment factors are or were required to be determined by a combined report, operative January 1, 1988.

Modifies provisions pertaining to the computation of interest, operative January 1, 1988.

Disallowance of Deductible Business Expenses

AB 239 (Chapter 1463)

Provides for the disallowance of business expense deductions for expenditures made at, or payments made to, a club (except American national fraternal organizations) which restricts membership to the use of its facilities or services on the basis of age, sex, race, religion, color, ancestry, or national origin. Operative January 1, 1990.

Charitable Contributions

AB 430 (Chapter 1481)

Requires that, for the purposes of claiming a deduction, the charitable contribution of scientific equipment or apparatus to institutions of higher learning must take place on or before December 31, 1990; and

Expands the provisions pertaining to exempt organizations to include an organization that is a nonprofit public benefit corporation formed for the purpose of rendering financial assistance to government (as defined) by financing, refinancing, acquiring, constructing, improving, leasing, selling or otherwise conveying property of any kind to government.

~~Estate~~ Personal Representatives

AB 708 (Chapter 923)

This act, among other things, revises the laws relating to creditor claims and payments of debts during probate. In general, the act follows existing law and makes clarifying amendments by incorporating into the Probate Code references to tax debts and priority debts. Significant changes are:

If, as a creditor, FTB is notified of the probate proceedings, or if the fiduciary requests an audit, FTB would be required to file a claim with the court and mail a copy to the personal representative. The failure to mail the claim to the personal representative would not invalidate the claim.

Under the Revenue and Taxation Code certain wages would be paid prior to the payment of taxes.

The provisions affecting the filing of the claims and payments of debts would specifically apply to proceedings commenced on or after July 1, 1988.

Vietnam Veterans' Memorial Contribution

AB 992 (Chapter 1193)

Allows taxpayers to irrevocably designate on their tax return a contribution (in excess of the tax liability) to the Vietnam Veterans' Memorial Account. The monies in the account would be used for the purpose of building a Vietnam Veterans' Memorial at the state capitol. Contributions must be in full dollar amounts, and may be made by each signatory on a joint return.

If the taxpayer makes a designation to more than one fund and does not have a sufficient overpayment, the contribution will be allocated on a pro rata basis. However, if the amount designated by the taxpayer exceeds the overpayment by \$10, the Franchise Tax Board is required to notify the taxpayer of the discrepancy.

Contributions are deductible for state and federal income tax purposes for the taxable year in which they are made. (e.g., if the contribution is designated on the 1987 income tax return filed in 1988, the deduction is allowed on the 1988 tax return filed in 1989.)

Requirement to Offset

AB 1064 (Chapter 473)

Extends until December 31, 1990, the specified priority of delinquent accounts for which the Controller must offset personal income tax refunds which have been certified by the Franchise Tax Board.

Controlled Substances: Forfeiture Proceedings

AB 1076 (Chapter 924)

Among other things, this act codifies existing practice (and reinstates prior law) that peace officers must notify FTB when property subject to forfeiture is believed to be valued at more than \$5,000.

Credit Unions

AB 1581 (Chapter 1465)

Includes, as a deduction in computing taxable income, the income from credit union "surplus member savings capital" (as defined) in investments permitted for credit unions. Operative for income year beginning on or after January 1, 1988.

Alzheimer's Disease/Research Contributions

AB 1865 (Chapter 945) and SB 214 (Chapter 944)

Allows taxpayers to designate on their tax return a contribution to the California Alzheimer's Disease and Related Disorder Research Fund. Contributions must be in full dollar amounts. If the taxpayer makes a designation to more than one fund and does not provide enough money, the contribution will be allocated on a pro rata basis. However, should no designee be specified, the contribution would be transferred to the General Fund after reimbursement is made to the Franchise Tax Board for its direct costs associated with the designation. Contributions are deductible for state and federal income tax purposes for the taxable year in which they are made. (e.g., if the contribution is designated on the 1987 income tax return filed in 1988, the deduction is allowed on the 1988 tax return filed in 1989).

Enterprise Zones

AB 2009 (Chapter 1428)

Expands the definition of a qualified employee, and modifies the definition of a qualified business for enterprise zone purposes.

Collection Agencies: In-State Accounts

AB 2048 (Chapter 613)

Authorizes the Franchise Tax Board to enter into an agreement with private collection agencies to collect certain tax debts within the state, provided the agreement does not cause the net displacement of civil service employees. The contract cost charged by the collection agency is not to be added to the tax debt.

The FTB is required to provide an implementation report to the Legislature on or before July 1, 1990. The provisions of this bill would extend until January 1, 1992, and would cease to be effective at that time unless otherwise extended. The bill was sponsored by the Franchise Tax Board.

Tax Rebate (Intent and Appropriations)

AB 2609 (Chapter 915)

Provides legislative intent and the appropriations necessary (\$2.2 million) for the department to administer the tax rebate program provided by SB 47.

Rebate/Refund

SB 47 (Chapter 908)

Provides a rebate to every qualified taxpayer in an amount that would be equal to 15 percent of the tax imposed on income, including the tax on preference income, and early withdrawals from restricted retirement funds, less all credits except for renter's credit, excess SDI, and withholding.

The minimum amount of the rebate is:

- \$32 for those who received property tax assistance or filed an income tax return as either single, or married filing separate; and,
- \$64 for those individuals filing a joint return or as head of household or surviving spouse.

The maximum amount of the rebate is an amount determined by FTB that, after taking into consideration the minimum rebate amount, will result in a rebate of the excess revenue, as certified by the Controller no later than November 1, 1987. In making the determination, the maximum amount for married filing joint returns, heads of household and surviving spouses will be twice the maximum amount of the other individuals.

Low-Income Housing

SB 113 (Chapter 658)

Creates the Mortgage Bond and Tax Credit Allocation Committee and makes necessary provisions to implement the federal low-income housing tax credit.

Franchise Taxes: Rate of Tax

SB 570 (Chapter 1442)

Changes the jurisdictional standard for taxing banks from "located" in California to "doing business" in California. (This provision was sponsored by the Franchise Tax Board.) This change is operative for income year beginning on or after January 1, 1988.

Expands the provisions pertaining to exempt organizations to include an organization that is a nonprofit public benefit corporation formed for the purpose of rendering financial assistance to government (as defined) by financing, refinancing, acquiring, constructing, improving, leasing, selling or otherwise conveying property of any kind to government. (This provision was not sponsored by the Franchise Tax Board.)

Pooled Money Investment Account

AB 55 (Chapter 6)

Revises provisions pertaining to the Pooled Money Investment Account that are necessary under the Federal Tax Reform Act of 1986, but does not impact state income tax.

Exchange of Information With Employment Development Department

AB 423 (Chapter 226)

As it affects the Franchise Tax Board, requires the department to aid the Director of the Employment Development Department in the recovery of overpayments of disability payments through the exchange of information.

Offset of Personal Income Tax Refunds

AB 1064 (Chapter 473)

Extends until December 31, 1990, the specified priority of delinquent accounts for which the Controller must offset personal income tax refunds which have been certified by the Franchise Tax Board.

Miscellaneous Changes

SB 78 (Chapter 440)

A departmentally sponsored bill which:

- Repeals the obsolete language pertaining to a refundable credit for excess contributions for state disability insurance that was available for tax year 1979.
- Deletes the provision declaring that gross income does not include income which is prohibited from being taxed under the constitution or laws of the United States, or the California Constitution.
- Conforms to the current federal treatment of tax-exempt stripped bonds.
- Clarifies the definition of excess itemized deductions for preference tax purposes.

- Authorizes the Controller to transfer to the Franchise Tax Board the actual costs of collecting and processing contributions to the Rare and Endangered Species Preservation Program.
- Removes the requirement that a medically incapacitated homeowner's and renter's assistance claimant be medically certified to be permitted to file a late claim under that program.
- Makes a technical correction to the law regarding the rate of tax to be imposed when a bank or financial corporation dissolves or withdraws.
- Makes a correction to the tax rates imposed on the unrelated business taxable income of exempt trusts.
- Corrects a reference to the amount of the filing fee imposed on corporations applying for tax exempt status.
- Repeals a provision that mandated that the regulations required by AB 3230 (Stats. of 1984, Ch. 1490), be adopted as emergency regulations.

Exempt Status

SB 98 (Chapter 399)

Allows exempt status under the Bank and Corporation Tax Law to certain tenant organizations which are formed for the purpose of purchasing mobile home parks and converting these parks into condominiums or stock cooperatives.

Real Estate Mortgage Investment Conduits (REMICs)

SB 574 (Chapter 339)

Conforms both the Personal Income Tax Law and the Bank and Corporation Tax Law to federal law regarding Real Estate Mortgage Investment Conduits (REMICs). A REMIC is an entity which holds fixed pool of mortgages and issues multiple classes of interests to investors. It is not subject to state income tax or franchise tax. The income of a REMIC is taxable to the holders of an interest in the REMIC.

Does not conform state law to the federal provision which imposes a 100 percent tax on the net income from prohibited transactions.

Request to Congress: Investor Owned Energy and Water Utilities

SJR 8 (Chapter 84)

The Senate Joint Resolution (SJR) petitions the Congress to immediately enact legislation to restore the capital status of contributions to investor-owned energy and water utilities under the Internal Revenue Code.

Tax Reform Legislation

AB 53 (Chapter 1138) and SB 572 (Chapter 1139)

In general, the state adopted the provisions of the 1986 Tax Reform Act. The major exceptions are:

- Unemployment Compensation — State retained full exclusion from gross income.
- Installment Sales — For Corporations California conformed to the federal changes in 1986 (SB 85), effective for income years beginning on or after January 1, 1988. For individuals the state conformed with one major exception effective for 1987.
- Contributions in Aid of Construction — California did not adopt a similar provision.
- Corporate Bad Debts — California partially conformed to the federal changes in 1986 (SB 85), effective for income years beginning on or after January 1, 1988.
- Business Expenses in Certain Clubs — California adopted a new provision, effective January 1, 1990, which denies a deduction for expenses incurred in connection with a club which engages in discriminatory practices.
- Depreciation and Amortization — For individuals the state adopted ACRS with respect to property placed in service on or after January 1, 1987. Corporations must continue to use the mid-range ADR provisions.
- The provisions of Title IX, Title XII, or Title XIII, relating to Banks and Financial Corporations, treatment of foreign persons and transactions, and tax-exempt bonds, respectively — The state did not adopt these provisions except as relating to valuation of property imported from a foreign country (Title XII).

In addition to conforming to the 1986 federal changes, California adopted the federal law in many areas where there were pre-existing differences. Some of the major areas of conformity are:

- Electing Small Business Corporations — California conformed to the treatment of S Corporations, with some modifications. For state purpose S Corporations are subject to 2.5 percent tax on corporate income, or minimum tax, or alternative minimum tax, whichever is greater. In 1987 they are subject to "Add-On" Preference Tax rather than the Alternative Minimum Tax.
- Capital Gains — In general, the state conformed and included the full amount of capital gains in gross income. However, new tax credits are available for gains related to residential rentals and farm property, FTB form 3529.

- **Surviving Spouse's Basis** — The exception that limited the surviving spouse's basis to one-half of the fair market value was repealed.
- **Capital Losses** — For individuals California conformed to the \$3,000 federal limitation; for corporations the full deduction was retained.
- **Imputed Interest** — The amount reported on the state return should be the same amount as reported on the federal return. An adjustment is required on the return for the year in which the obligation matures or is otherwise disposed.
- **Age 65 Exclusion** — The \$1,000 exclusion was replaced by an additional personal exemption credit of \$51.
- **Net Operating Losses** — California conformed, except that only 50 percent of losses may be carried forward and there is no carryback allowed to prior years. Losses from 1985 and 1986 can be carried forward only to 1987, 1988, and 1989. Losses incurred in taxable (income) years beginning on or after January 1, 1987, can be carried forward for 15 years, including losses of commercial banks which are limited to a 5 year carryforward under federal law.
- **Depletion** — The state adopted the federal provisions by reference for both individuals and corporations, except that California retains its different rules for percentage depletion of oil, gas, and Geothermal wells.
- **Individual Retirement Accounts (IRAs)** — California conformed to the federal changes relating to deductions for contributions to IRAs.
- **Keoghs** — The \$2,500 limitation on deductions was repealed.
- **Defined Benefit and Contribution Plans** — Limitations on the deductions (to amounts equal to Keogh deduction) were repealed.
- **Charitable Contributions** — Conformed to 50 percent limitation on charitable contributions. Differences related to artists and students were also abolished.

In addition to conforming to federal treatment of income and deductions, state tax reform changed the method of calculating state tax. For instance:

- **New Tax Brackets and Rates** — The number of tax brackets was reduced from 12 to 6 and the top marginal tax rate from 11.0 percent to 9.3 percent.
- **Standard Deduction** — California partially conformed by returning to a standard deduction. However, for state purposes the amounts are not increased (as under federal law) if the taxpayer is elderly or blind.
- **Personal Exemptions** — California continues to allow credits against the tax rather than deductions from income (as under federal law), but the amounts have been increased.

- **Filing Status** — The unique filing status Joint Custody Head of Household was abolished. However, a new tax credit has been added for these individuals.
- **Political Contributions** — The deduction for political contributions was eliminated, but a tax credit was added.
- **Taxation of Minor Children** — California adopted federal rules which look to the marginal tax rate of the parent for taxing unearned income of minor children.
- **Income Averaging** — California conformed to federal law by repealing the provisions allowing income averaging.
- **Military Pay** — The \$1,000 exclusion from income for military pay was replaced by a new tax credit.
- **Bank and Corporation Tax Rates** — The tax on general corporations was reduced from 9.6 to 9.3 percent. Banks and financial corporations received an equivalent reduction.
- **Bank and Corporation Minimum Tax General and Financial Corporations** — The minimum tax was increased to \$300 for income years beginning in 1987-1988, to \$600 for income years beginning in 1989 and to \$800 for 1990 and subsequent years.
- **Limited Partnership** — Limited partnerships are now subject to the minimum franchise tax for the privilege of doing business in this state.
- **Real Estate Mortgage Investment Conduits (REMIC)** — California has conformed to the federal treatment of REMICs, except that REMICs are also subject to the minimum franchise tax shown above.
- **California generally adopted the federal Alternative Minimum Tax (AMT) provisions**, effective for individuals with taxable years beginning on or after January 1, 1989, and for banks and corporations with income years beginning on or after January 1, 1988. The state's existing "add-on" preference tax will continue to apply to banks and corporations for income years beginning in 1987. The AMT rate is a flat 7.0 percent unlike federal law, S Corporations are also subject to the state AMT, but at lower rates.
- **California conformed in concept to federal law by allowing a tax credit for the difference between the alternative minimum tax and the regular tax.** The amount of the credit will, of course be different.
- **Pollution Control Abatement Equipment of Metal Finishers, and Employer sponsored Ridesharing Arrangements credits were repealed.**
- **The "Child Care" credit was increased to 30 percent of the federal credit, regardless of income level.**

- State credits were also added for: Research and Development Activities, Clinical Testing of Certain Drugs, Low Income Housing, and Solar Energy Services (Commercial only).
- California did not increase the required estimate payment for individuals from 80 to 90 percent of the tax nor will it require estates and trusts to pay estimated tax.
- California conformed to quarterly redetermination of the interest rates, but did not establish differential rates for overpayments and underpayments.
- California enacted transition rules to insure that no taxpayer would be denied any carryover of a tax credit, excess contribution, or loss deduction to which the taxpayer was entitled under prior law. Other rules specify how to determine the adjusted basis of assets acquired prior to January 1, 1987.

Conformity Act of 1987: Technical Correction and Clean-Up
 AB 2130 (Chapter 11)

This bill includes many technical amendments intended to clarify and correct issues related to California's tax conformity legislation enacted last year. The bill also makes important changes in the laws which affect corporations.

These provisions generally liberalize treatment for the state's new S corporations by:

- eliminating the alternative minimum tax for S corporations;
- allowing the use of the new modified accelerated cost recovery system (MACRS) depreciation in computing S corporation tax; and
- repealing the requirement that S corporations make estimated tax payments for nonresident shareholders.

In addition, all corporations, except S corporations, are allowed a prorated net operating loss deduction of losses incurred in fiscal years ending in 1985 (rather than beginning in 1985). The prorated deduction is based on the month in which the corporation's income year ended in 1985. S corporations are not entitled to this deduction because they were not recognized by California law until 1987.

The effective date of the provision of Assembly Bill 572 (1987), which revised the corporation penalty for underpayment of tax, was postponed by this bill to be effective as of December 31, 1987.

Other provisions of this bill apply to individual taxpayers who are S corporation shareholders. These include a change which allows 1987 corporate estimated tax payments to be transferred to the personal income tax accounts of the corporation's shareholders.

Other provisions of this bill include the following:

- Personal exemption credits, solar and commercial solar energy credits, the joint custody head of household credit, and the credit for taxes paid to another state may reduce the regular tax below the tentative minimum tax;
- Solar and commercial solar energy credits may be applied against the alternative minimum tax and the tax on early withdrawals from an IRA, Keogh or annuity contract.
- The standard deduction for an individual who is or may be claimed as a dependent on another's return generally is limited to the greater of \$500 or the individual's earned income (wages, salaries, etc.) up to the California standard deduction amount of \$1,880;
- Married taxpayers (who normally must use the same California filing status as the status used on their federal return) are allowed to file a separate or joint return if either spouse was an active member of the armed forces during 1987, or if either was a nonresident for the entire year and had no income from California sources during the year; and
- A casualty loss may be claimed for any property in California which sustained damage from an earthquake or other related casualty during October 1987.

Conformity Act of 1987: Credits

SB 1705 (Chapter 31)

This bill provides that the credit for low-income housing would **not** be subject to the general limitation on tax credits (which specifies that tax credits may not reduce the regular tax below the tentative minimum tax), and would partially exempt the low-income housing credit from the limitation on credits related to passive activities.

Also, this bill modifies, for state purposes, the federal definition of taxable income for regulated investment companies by allowing those companies to take a deduction for exempt interest dividends distributed to shareholders, to the extent that the interest was included in gross income.

Investment in Enterprise Zone/Program Areas

SB 1706 (Chapter 32)

This bill reenacts the provisions that allow 100 percent of qualified net operating losses that are incurred in Enterprises Zones to be carried forward to future years. This provision applies for taxable and income years beginning on or after January 1, 1987.

Tax Appeals

In addition, this bill makes technical amendments to the:

- Personal Income Tax provision relating to the expensing of business assets in a Program Area; and,
- Bank and Corporation Tax provision relating to net operating losses of corporations doing business in more than one state.

The following regulations were promulgated during 1987:

- On August 31, 1987 the Office of Administrative Law (OAL) approved Regulations 17201 and 24343, pertaining to the disallowance of business deductions for expenses incurred by members or guests of private clubs which have discriminatory membership practices.

Minor modifications made by OAL to the regulations after they were submitted did not alter the substance of the regulations as originally proposed.

The regulations were to be effective on January 1, 1988 and would have remained in effect until January 1, 1990 when they were superseded by Section 17269 and 24343.2 of the state income tax code as added by SB 572, 1987 (tax reform).

- On October 8, 1987, the Franchise Tax Board adopted Emergency Regulation 24519 which provides that all elections postponed under R&TC Section 24519 (relating to certain stock purchases treated as asset acquisitions) would be due no later than May 15, 1988.

The California counterpart to Internal Revenue Code (IRC) Section 228 is Revenue and Taxation Code (RTC) Section 24519. These sections provide that a corporation which purchases at least 80 percent of the stock of a target corporation may adjust the value of the assets of the target corporation to reflect the price paid for the target corporation's stock. Elections under these sections must be made within eight and one-half months of the acquisition date, except as otherwise provided by regulations.

Taxpayers who disagree with the department's action on their protest or claim for refund may appeal the decision to the State Board of Equalization. The Franchise Tax Board Appeals Bureau is responsible for representing the department's position.

In 1987, 1,696 appeals involving \$36.2 million in revenue were filed, compared to 1,892 and \$32.3 million in 1986.

During 1987, 1,483 appeals were completed. The Board of Equalization issued decisions in 380 of the completed cases.

Significant Appeal Decisions

Business vs. Nonbusiness Income

Appeal of Fibreboard Corporation (1-6-87)

At the time of sale, stock in a wholly owned subsidiary was held solely as an investment and was not integrally related to appellant's unitary business operation. Gain on stock sale was "nonbusiness income" allocable to California.

Appeal of Masonite Corporation (3-3-87)

Royalty income derived from the production of oil and gas reserves underlying appellant's timberland was not **incidental** "business income." (Rehearing petition filed - no action.)

Appeal of Inco Express, Inc. (3-3-87)

Interest earned on working capital investments is apportionable business income. Taxpayer failed to demonstrate that assets had been "earmarked" for a nonbusiness investment.

Appeal of Nicholas Turkey Breeding Farms, Inc. et al. (5-7-87)

Taxpayer, a producer of foundation turkey eggs, determined to terminate its operations in South Carolina because of a disease caused by a small gnat. Appellant leased its four turkey farms in South Carolina in arrangements wherein the lessees also acquired an option to purchase the farms at favorable terms, including application of lease payments to the purchase price. The lessees instantly converted farms to "nonbusiness" property so all subsequent rents and gains on sale of property were nonbusiness income.

Section 25106 Dividend Exclusion

Appeal of Louisiana-Pacific Corporation (1-6-87)

Section 25106 exclusion was not available for dividend distributions made prior to the time the payee became part of the unitary business. Gains on the sale of stock in a corporation which marketed wood products produced by a 50% owned affiliate was "business income."

Diverse Businesses

Appeal of Peel Construction, Inc. (1-6-87)

Lettuce growing activities in Arizona were not unitary with appellant's California construction business. Losses were assigned to Arizona where lettuce growing activities were conducted.

	<i>Appeal of Hooker Industries, Inc.</i> (5-7-87) Parent corporation's automotive performance exhaust systems activities and the fiberglass boat manufacturing activities of a wholly owned subsidiary were not unitary. Management oversight and centralized staff services were not sufficient to establish unity in the absence of proof of "functional integration." <i>Appeal of Postal Press</i> (6-16-87) Taxpayer's commercial printing business was significantly different from the activities of its subsidiary PIP. PIP, a small printing operation and franchiser, differed as to method of operation and type of customer served. Little unitary significance was ascribed to the use of common trade marks. No common management or functional integration was found to exist. Unitary Business <i>Appeal of U-Haul Co. of Van Nuys</i> (3-3-87) A related corporation which purchased and leased equipment to dealers was an integral part of the taxpayer's unitary business. Unitary Factors <i>Craig Corporation</i> (3-3-87) Goods ceased to be "in transit" and entered the unitary business when received from Japan at the taxpayer's Compton facility for customs inspection and reshipment to taxpayer's out-of-state regional warehouses. Payroll Factor <i>Lipps, Inc.</i> (3-3-87) Mexican workers employed by an unrelated corporation to assemble products manufactured by taxpayer were not taxpayer's employees for purposes of the payroll factor. Use of an alternate formula under Section 25137 was also denied.
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Litigation

During 1987, 24 suits for refund, were filed against the Franchise Tax Board and 7 cases were closed. The total number of pending cases decreased to 77.

Of the twenty-four lawsuits filed against the Franchise Tax Board, seven cases involved issues pertaining to the application of the unitary concept.

In August of 1987 a Sacramento County Superior Court decision was rendered in **Barclays Bank International LTD. v. Franchise Tax Board** holding that the application of the worldwide combined reporting method to a foreign controlled multinational unitary banking business violated the Commerce Clause of the United States Constitution. This cost of preparing a worldwide combined report discriminated against foreign commerce and use of a worldwide combined report methodology prevented the federal government from speaking with one voice in foreign affairs, thus violating the Due Process Clause because the making of adjustments to financial accounting records was discretionary with the Board. An appeal has been taken.



Appendix

Major Tax Law Changes

Table 1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
1935-1973ff

Taxable income (adjusted gross income less deductions and exemptions)	Income year					Taxable income (adjusted gross income less deductions)	Income year	
	1935-42	1943-48 ¹	1949-51	1952-58 ²	1959-66 ³		1967-72 ⁴	1973-73 ^{5,7}
Up to \$2,500	1%	1%	1%	1%	1%	Up to \$4,000	1%	1%
\$2,500 to 5,000	1	1	1	1	1	\$4,000 to 7,000	2	2
5,000 to 7,500	2	1	2	1	2	7,000 to 10,000	3	3
7,500 to 10,000	2	1	2	1	2	10,000 to 13,000	4	4
10,000 to 12,500	3	2	3	2	3	13,000 to 16,000	5	5
12,500 to 15,000	3	2	3	2	3	16,000 to 19,000	6	6
15,000 to 20,000	4	3	4	2	4	19,000 to 22,000	7	7
20,000 to 25,000	5	4	5	3	5	22,000 to 25,000	8	8
25,000 to 30,000	6	5	6	3	6	25,000 to 28,000	9	9
30,000 to 40,000	7	6	6	4	7	28,000 to 31,000	10	10
40,000 to 50,000	8	6	6	5	7	31,000 to 50,000	10	11
50,000 to 60,000	9	6	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	6	7	60,000 to 70,000	10	11
70,000 to 80,000	11	6	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	6	7	10,000 to 150,000	10	11
150,000 to 250,000	14	6	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	6	7	250,000 and over	10	11

**Table 1B Personal Income Tax
SYNOPSIS OF TAX RATES
Single Persons and Married Persons Filing Separately 1935-1973ff**

Taxable income (adjusted gross income less deductions and exemptions)	Income year				(Taxable Income (adjusted gross income less deductions)	Income year	
	1935-42	1943-48 ¹	1949-58	1959-66 ²		1967-72 ⁴	1973 ^{5,7}
Up to \$2,500	1%	1%	1%	1%	Up to \$2,000	1%	1%
\$2,500 to 5,000	1	1	1	2	\$2,000 to 3,500	2	2
5,000 to 7,500	2	1	2	3	3,500 to 5,000	3	3
7,500 to 10,000	2	1	2	4	5,000 to 6,500	4	4
10,000 to 12,500	3	2	3	5	6,500 to 8,000	5	5
12,500 to 15,000	3	2	3	6	8,000 to 9,500	6	6
15,000 to 20,000	4	3	4	7	9,500 to 11,000	7	7
20,000 to 25,000	5	4	5	7	11,000 to 12,500	8	8
25,000 to 30,000	6	5	6	7	12,500 to 14,000	9	9
30,000 to 40,000	7	6	6	7	14,000 to 15,500	10	10
40,000 to 50,000	8	6	6	7	15,500 to 50,000	10	11
50,000 to 60,000	9	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	7	60,000 to 70,000	10	11
70,000 to 80,000	11	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	7	100,000 to 150,000	10	11
150,000 to 250,000	14	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	7	250,000 and over	10	11

**Table 1C Personal Income Tax
SYNOPSIS OF TAX RATES
Unmarried Heads of Household 1935-1974ff**

Taxable income (adjusted gross income less deductions and exemptions)	Income year				(Taxable income (adjusted gross income less deductions)	Income year		
	1935-42	1943-48 ¹	1949-58	1959-66 ²		1967-72 ⁴	1973 ⁵	1974 ^{6,7}
Up to \$2,500	1%	1%	1%	1%	Up to \$3,000	1%	1%	1%
\$2,500 to 5,000	1	1	1	2	\$3,000 to 4,000	2	2	1
5,000 to 7,500	2	1	2	3	4,000 to 4,500	2	2	2
7,500 to 10,000	2	1	2	4	4,500 to 6,000	3	3	2
10,000 to 12,500	3	2	3	5	6,000 to 7,500	4	4	3
12,500 to 15,000	3	2	3	6	7,500 to 9,000	5	5	4
15,000 to 20,000	4	3	4	7	9,000 to 10,500	6	6	5
20,000 to 25,000	5	4	5	7	10,500 to 12,000	7	7	6
25,000 to 30,000	6	5	6	7	12,000 to 13,500	8	8	7
30,000 to 40,000	7	6	6	7	13,500 to 15,000	9	9	8
40,000 to 50,000	8	6	6	7	15,000 to 16,500	10	10	9
50,000 to 60,000	9	6	6	7	16,500 to 18,000	10	11	10
60,000 to 70,000	10	6	6	7	18,000 and over	10	11	11
70,000 to 80,000	11	6	6	7				
80,000 to 100,000	12	6	6	7				
100,000 to 150,000	13	6	6	7				
150,000 to 250,000	14	6	6	7				
250,000 and over	15	6	6	7				

¹ A temporary reduction in tax in the lower income levels was effected in this period by widening the initial tax rate bracket from \$5,000 to \$10,000. This temporary reduction was renewed in 1945, 1947, and 1948 but was allowed to lapse in 1949. In addition, the maximum rate was reduced from 15 percent on amounts in excess of \$250,000 to 6 percent on amounts in excess of \$30,000.

² Income splitting on joint returns was first effective in this period. Under this provision, the tax imposed is twice the tax which would be imposed if the taxable income of the couple were cut in half.

³ The tax brackets were narrowed from \$10,000 to \$5,000 for married couples filing jointly and from \$5,000 to \$2,500 for all others in this period. At the same time, the maximum rate was increased from 6 percent to 7 percent.

⁴ Tax brackets were narrowed and the tax rates increased to 10 percent. Taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions, personal exemptions, and exemptions for dependents (Stats. 1967, Ch. 963).

A special 10 percent reduction in tax liabilities, maximum \$100 for single individuals and \$200 for married couples filing jointly, was effective for the 1969 income year (Stats. 1969, Ch. 1464).

A forgiveness tax credit of 20 percent was provided with respect to 1971 income year taxes along with enactment of the withholding and declaration of estimated tax program, effective on January 1, 1972 (Stats. 1971 [First Extraordinary Session], Ch. 1).

⁵ The maximum tax rate was increased from 10 percent to 11 percent (Stats. 1971 [First Extraordinary Session], Ch. 1). A special income tax credit ranging from 20 percent to 100 percent of tax liability was effective for the 1973 income year (Stats. 1973, Ch. 296).

⁶ Tax brackets were eased for heads of households effective with the 1974 income year (Stats. 1973, Ch. 1180).

⁷ Tax brackets were indexed at rate of 5.222% for 1978; 6.88% for 1979; 17.33% for 1980; 8.2% for 1981; 9.32% for 1982; -1.2% for 1983; 4.6% for 1984; 4.6% for 1985; and 3.5% for 1986. Indexing reflects the June to June change in the California Consumer Price Index less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years. (Stats. 1978, Ch. 569).

Table 2
Personal Income Tax
PERSONAL AND DEPENDENT ALLOWANCES
AND STANDARD DEDUCTION
1935-1968ff

Marital status	Income year									
	1935-38	1939-42	1943-44 ¹	1945-47 ²	1948-52 ²	1953-58 ³	1959-63 ²	1964-66 ⁴	1967 ⁵	1968 ⁶
1. Personal exemptions										
(a) Joint returns of married persons..	\$2,500	\$2,500	\$3,500	\$4,500	\$3,500	\$3,500	\$3,000	\$3,000	\$50 Tax	\$30 [*]
(b) Separate returns of married persons	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500	25 credit	25 [*]
(c) Returns of single persons	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500	25 in lieu of	25 [*]
(d) Returns of unmarried heads of household	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000	50 deduction	50 [*]
(e) Returns of blind persons (additional)	-	-	-	-	500	500	600	600	8 for	8 [*]
(f) Returns of estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000	10 exemptions	10
(g) Returns of trusts	1,000	100	100	100	100	100	100	100	1	1
2. Exemption for each dependent	400	400	400	400	400	400	600	600	8	8 [*]
3. Standard deductions										
(a) Joint returns of married persons..	-	-	-	-	-	-	-	\$1,000	\$1,000	\$2,000
(1) Adjusted gross income \$5,000 or more	-	-	-	\$300	\$300	-	10%	-	-	-
(2) Adjusted gross income \$10,000 or more	-	-	-	-	-	\$600	\$1,000	-	-	-
(3) Adjusted gross income less than \$5,000	-	-	-	6%	6%	-	-	-	-	-
(4) Adjusted gross income less than \$10,000	-	-	-	-	-	6%	10%	-	-	-
(b) Return of unmarried heads of household	-	-	-	-	-	-	-	1,000	1,000	2,000 [*]
(1) Adjusted gross income \$5,000 or more	-	-	-	300	300	300	500	-	-	-
(2) Adjusted gross income less than \$5,000	-	-	-	6%	6%	6%	10%	-	-	-
(c) Returns of single persons and separate returns of married persons	-	-	-	-	-	-	-	500	500	1,000 [*]
(1) Adjusted gross income \$5,000 or more	-	-	-	300	300	300	500	-	-	-
(2) Adjusted gross income less than \$5,000	-	-	-	6%	6%	6%	10%	-	-	-

¹ Temporary provisions increased the exemptions of individuals by \$1,000 and of estates by \$500.

² Temporary provisions increased the personal exemptions allowed individuals by an additional \$1,000. Personal exemptions were raised to \$2,000 and \$3,500. A standard deduction in lieu of itemized nonbusiness deductions was introduced at this time. The standard deduction was 6 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "optional tax table" or \$300 when a person filed a separate return and was ineligible to use the optional tax table and chose not to itemize deductions.

³ Personal exemptions enacted in 1945 were made permanent. An additional \$500 was allowed a blind taxpayer or spouse.

⁴ The filing of joint returns was made more attractive in this period. For couples with combined incomes of \$10,000 or more, the standard deduction was raised from \$300 to \$600.

⁵ Personal exemptions were reduced by \$500; exemptions for dependents were increased by \$200; and exemptions for the blind were increased by \$100. The standard deduction was increased from 6 percent to 10 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "tax table" rather than the tax rate schedule. For persons ineligible to use the optional tax table (i.e., married couples with adjusted gross income of \$5,000 or more), the standard deduction was increased to \$1,000 for married couples filing jointly and to \$500 for all others.

⁶ A flat standard deduction of \$1,000 for married couples filing jointly and unmarried heads of household and a standard deduction of \$500 for all other individuals regardless of the amount of the adjusted gross income was substituted for the 10 percent standard deduction in the prior law. Beginning in 1966, taxpayers who were nonresidents for any part of the year were required to prorate their personal exemption, exemptions for dependents, and standard deduction.

⁷ Tax credits for personal and dependent exemptions were substituted for deductions (Stats. 1967, Ch. 1479).

⁸ The flat standard deduction was increased to \$2,000 for married couples filing jointly and unmarried heads of household and to \$1,000 for single persons (Stats. 1968 [First Extra Session] Ch. 1). The \$50 exemption for heads of household includes the first qualifying dependent; the exemption for each dependent thereafter is \$8.

⁹ Indexed for 1979 and future years by the full California Consumer Price Index change from June to June. The change for 1980 was 17.33%; 1981 was 8.26%; 1982 was 9.32%; 1983 was -1.2%; for 1984 was 4.6%; for 1985 was 4.6%; and for 1986 was 3.5%. (Stats. 1978, Ch. 569).

Table 3
Bank and Corporation Taxes
SYNOPSIS OF TAX RATE CHANGES
1929-1982

Corporation Type	Income Year (calendar year basis)												
	1929-32	1933-34	1935-36 ¹	1937-42	1943-49 ²	1950-58	1959-66 ³	1967-71 ⁴	1972 ⁵	1973 ⁶	1974-79 ⁶	1980-81	1982 ⁷
I. General corporations													
a. Tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%
b. Minimum franchise tax *	\$25	\$25	\$25	\$25	\$25	\$25	\$100	\$100	\$200	\$200	\$200	\$200	\$200
II. Banks													
a. General franchise tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%
b. Add-on, in lieu rate	-	4%	4%	4%	4.0%	4%	4.0%	4%	4.0%	4.0%	†	2.0% [†]	†
c. Composite rate	2%	6%	8%	8%	7.4%	8%	11.0%	11%	11.6%	12.3%	†	11.6%	†
d. Minimum franchise tax *	-	-	-	-	-	-	-	-	-	-	-	\$200	\$200
III. Other financial corporations													
a. General franchise tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%
b. Add-on, in lieu rate	-	4%	4%	4%	4.0%	4%	4.0%	4%	4.0%	4.0%	†	2.0% [†]	†
c. Composite rate	2%	6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	†	11.6%	†
d. Financial offset II	-	II	II	II	II	II	II	II	II	II	II	II	II
e. Minimum tax	\$25	\$25	\$25	\$25	\$25	\$25	\$100	\$100	\$200	\$200	\$200	\$200	\$200
IV. Corporations subject to income tax and not the franchise tax													
a. Tax rate *	-	-	-	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%

¹ The bank and corporation franchise tax was extended to public utilities which heretofore had been taxed on gross receipts.

² Temporary provisions enacted during World War II reduced the franchise tax rate by 15 percent. This temporary reduction, which commenced with December 31, 1943 income year returns, was renewed in 1945, 1947, and 1948, but was allowed to lapse in 1949 with income years ending on or before November 30, 1949.

³ The rate increase was effective for income earned on and after January 1, 1959. The minimum tax was increased to \$100 and subsequently reduced to \$25 for credit unions with \$20,000 or less gross income and gold mining companies inactive since 1950.

⁴ The tax rate increase was effective for income earned on and after January 1, 1967.

⁵ The tax rate increase was effective for income years ending after December 31, 1971. The minimum tax increase from \$100 to \$200. (Stats. 1971, First Extraordinary Session, Ch. 1.)

⁶ The general corporation tax rate was increased from 7.6 percent to 9 percent on July 1, 1973, to reach the full 9 percent, on a monthly prorated basis, with income years ending June 30, 1974 and thereafter. For 1973 calendar year corporations, the tax rate was 8.3 percent general and 12.3 percent financial (Stats. 1972, Ch. 1406.)

⁷ The minimum tax does not apply to corporations subject to the income tax rather than the franchise tax. Banks were exempted from the minimum tax until 1980.

[†] Computed in-lieu rates dropped below the maximum 4 percent for these years: 1974 = 3.707%; 1975 = 3.978%; 1976 = 3.772%; 1977 = 3.425%; 1978 = 2.730%; 1979 = 1.633%; 1982 = 1.307%; 1983 = 1.307%; 1984 = 1.330%; 1985 = 1.220%; and 1986 = 1.458%.

^{*} The in-lieu rate was set statutorily at 2 percent for income years ending in 1980 and 1981 (AB 66, Stats. 1979, Ch. 1150).

^{††} Since nonbank financials, such as savings and loan associations, do pay local taxes and fees that banks are exempted from, they are entitled to offset their state tax by the amount of these local levies as long as the effective net tax rate does not drop below the general corporation rate. Beginning in 1981, however, these other financials received the same protection from local levies as banks, thus eliminating their offset (AB 66, Stats. 1979, Ch. 1150).

Appendix

Personal Income Tax

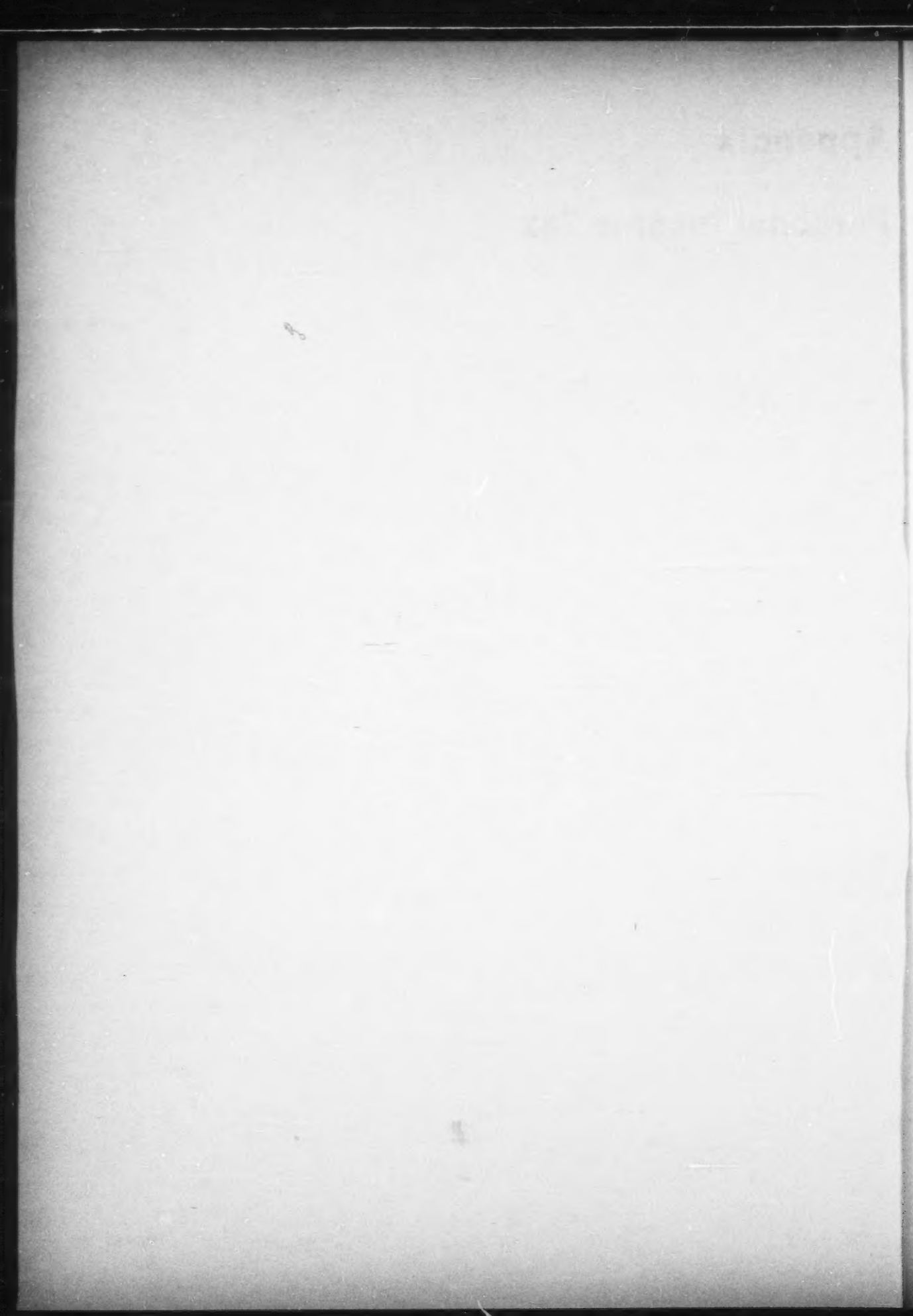


TABLE 11
Personal Income Tax Statistics
COMPARISON BY INCOME YEARS
1935 through 1986 Taxable Years

	NUMBER OF RETURNS†	ADJUSTED¹ GROSS INCOME	TAXABLE INCOME³	TAX ASSESSED
1986	12,241,172	\$340,363,750,192	\$266,290,027,097	\$12,586,418,855
1985	11,857,200	306,005,694,459	240,023,247,931	10,636,067,730
1984	11,630,329	290,103,630,395	229,858,626,759	9,817,265,664
1983	10,950,080	244,257,461,796	188,843,750,990	8,424,611,422
1982	10,721,424	224,864,257,752	175,605,696,681	7,240,834,538
1981	10,661,919	209,941,951,085	165,129,794,432	6,774,149,612
1980	10,335,674	189,296,754,718	150,455,415,513	6,205,907,550
1979	10,190,263	169,787,241,739	136,691,943,954	5,973,284,386
1978	9,448,710	149,103,645,736	119,658,732,974	4,174,010,707
1977	8,989,797	132,780,575,587	105,756,244,982	4,224,600,738
1976	8,620,249	115,605,335,767	91,731,546,822	3,359,556,986
1975	8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974	7,929,997	93,727,065,161	73,916,530,370	2,360,763,630
1973	7,490,292	85,533,831,592	66,863,680,268	1,536,631,957
1972	6,972,468	78,371,547,573	60,904,374,504	1,691,312,440
1971	5,690,817	67,784,603,132	52,618,642,609	1,132,505,465
1970	5,554,362	63,189,993,017	49,434,450,840	1,212,386,611
1969	5,586,849	60,874,377,105	47,983,889,281	1,088,914,303
1968	5,334,036	56,636,453,088	44,663,418,826	1,061,700,536
1967	5,449,456	52,827,614,314	43,252,693,095	947,644,969
1966	5,445,732	48,692,542,311	23,442,014,593	478,756,378
1965	5,167,529	45,234,005,608	21,088,900,269	432,886,449
1964	4,981,588	42,133,397,507	19,411,711,965	391,744,625
1963	4,851,770	38,835,003,005	17,362,195,763	338,006,936
1962	4,558,688	35,878,383,083	15,833,652,013	304,396,656
1961	4,454,831	33,581,594,325	14,624,976,601	290,676,930
1960	4,239,099	31,234,014,596	13,337,515,726	256,450,535
1959	4,008,723	29,612,426,090	12,723,307,940	250,566,812
1958	3,489,680	25,501,828,925	10,131,417,970	148,549,825
1957	3,384,328	24,069,835,748	9,433,007,532	139,642,872
1956	3,218,105	22,482,156,836	8,788,488,254	135,477,815
1955	2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954	2,626,855	17,113,383,847	6,406,123,525	99,653,179
1953	2,410,122	15,556,088,624	5,784,655,412	89,049,281
1952	2,252,317	13,927,890,159	††	85,108,713
1951	1,984,716	11,577,191,801	††	81,051,828
1950	1,584,514	9,238,315,755	††	73,222,657
1949	1,421,847	7,891,220,000	††	56,553,330
1948	836,932	5,910,851,000	††	47,452,061
1947	784,709	5,323,211,000	††	45,424,549
1946	735,457	5,188,840,000	††	49,376,994
1945	663,710	4,726,955,000	††	43,380,443
1944	1,014,851	5,691,494,000	††	45,386,790
1943	1,088,940	5,581,474,000	††	39,320,186
1942	1,197,700	4,571,110,000	††	43,025,728
1941	939,069	3,266,219,000	††	28,727,574
1940	778,514	2,545,627,000	††	19,237,738
1939	571,274	2,030,576,000	††	16,853,930
1938	493,728	1,825,971,000	††	17,834,961
1937	475,479	1,908,439,000	††	20,600,690
1936	423,420	1,751,781,000	††	19,607,851
1935	372,836	1,377,366,000	††	11,792,271

FOOTNOTES FOLLOW THIS SECTION

TABLE 2†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
1983 through 1986 Taxable Years

ADJUSTED GROSS INCOME CLASS	1983 TAXABLE YEAR		1984 TAXABLE YEAR		1985 TAXABLE YEAR		1986 TAXABLE YEAR	
	NUMBER OF RETURNS							
	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL
UNDER \$5,000	2,131,623	19.5	2,049,086	17.6	2,073,136	17.5	2,007,400	16.4
5,000 UNDER 10,000	1,717,400	15.7	1,724,121	14.8	1,775,652	15.0	1,844,528	15.1
10,000 UNDER 15,000	1,397,010	12.8	1,496,282	12.9	1,492,278	12.6	1,517,030	12.4
15,000 UNDER 20,000	1,208,270	11.0	1,260,505	10.9	1,257,550	10.6	1,195,631	9.8
20,000 UNDER 25,000	973,550	8.9	1,026,962	8.8	985,583	8.3	1,013,345	8.3
25,000 UNDER 30,000	815,740	7.4	875,769	7.5	865,094	7.3	904,882	7.4
30,000 UNDER 40,000	1,127,330	10.3	1,280,923	11.0	1,330,640	11.2	1,374,600	11.2
40,000 UNDER 50,000	666,000	6.1	781,720	6.7	788,858	6.7	866,050	7.1
50,000 UNDER 100,000	776,040	7.1	960,040	8.3	1,073,586	9.1	1,257,333	10.3
100,000 AND OVER	137,117	1.2	174,921	1.5	214,823	1.8	260,373	2.1
TOTALS	10,950,080	100.0	11,630,329	100.0	11,857,200	100.0	12,241,172	100.0
ADJUSTED GROSS INCOME CLASS	ADJUSTED GROSS INCOME IN THOUSANDS							
	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
UNDER \$5,000	\$2,236,043	0.9	\$6,587,494	2.3	\$4,296,043	1.4	\$5,438,188	1.6
5,000 UNDER 10,000	12,691,157	5.2	14,449,652	5.0	14,659,962	4.8	15,147,566	4.5
10,000 UNDER 15,000	17,400,610	7.1	19,374,797	6.7	19,364,110	6.3	19,492,896	5.7
15,000 UNDER 20,000	21,015,865	8.6	22,539,104	7.8	22,587,063	7.4	21,236,713	6.2
20,000 UNDER 25,000	21,807,771	8.9	23,511,980	8.1	22,448,906	7.3	23,252,422	6.8
25,000 UNDER 30,000	22,354,031	9.2	24,214,726	8.3	23,911,328	7.8	25,151,547	7.4
30,000 UNDER 40,000	38,940,235	15.9	44,873,194	15.4	46,362,414	15.2	48,202,009	14.2
40,000 UNDER 50,000	29,696,814	12.2	35,063,620	12.1	35,291,103	11.5	38,918,820	11.4
50,000 UNDER 100,000	49,496,285	20.3	62,034,101	21.4	70,145,205	22.9	82,393,362	24.2
100,000 AND OVER	28,618,335	11.7	37,454,964	12.9	46,939,560	15.3	61,130,225	18.0
TOTALS	\$244,257,464	100.0	\$290,103,632	100.0	\$306,005,694	100.0	\$340,363,748	100.0
ADJUSTED GROSS INCOME CLASS	TAX ASSESSED IN THOUSANDS							
	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
UNDER \$5,000	\$ 8,561	0.1	\$11,148	0.1	\$ 8,425	0.1	\$11,148	0.1
5,000 UNDER 10,000	60,455	0.7	55,055	0.6	42,433	0.4	36,382	0.3
10,000 UNDER 15,000	187,045	2.2	195,952	2.0	168,301	1.6	153,635	1.2
15,000 UNDER 20,000	360,235	4.3	365,024	3.7	326,197	3.1	291,863	2.3
20,000 UNDER 25,000	489,114	5.8	500,444	5.1	446,791	4.2	437,533	3.5
25,000 UNDER 30,000	580,201	6.9	611,393	6.2	581,747	5.5	572,738	4.6
30,000 UNDER 40,000	1,120,978	13.3	1,256,369	12.8	1,292,034	12.1	1,311,673	10.4
40,000 UNDER 50,000	984,852	11.7	1,124,823	11.4	1,081,938	10.2	1,170,924	9.3
50,000 UNDER 100,000	2,222,009	26.4	2,685,787	27.4	2,874,515	27.0	3,343,976	26.6
100,000 AND OVER	2,411,163	28.6	3,011,269	30.7	3,813,707	35.9	5,256,547	41.8
TOTALS	\$8,424,613	100.0	\$9,817,264	100.0	\$10,636,088	100.0	\$12,586,419	100.0

FOOTNOTES FOLLOW THIS SECTION

TABLE 3†
Personal Income Tax Statistics
BY ADJUSTED GROSS INCOME CLASS — PERCENTAGES CUMULATED
1986 Taxable Year

ADJUSTED GROSS INCOME CLASS		DOLLARS IN THOUSANDS											
		RETURNS			ADJUSTED GROSS INCOME ¹			TAXABLE INCOME ³			TAX ASSESSED		
		NUMBER	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE
NO ADJUSTED GROSS INCOME		506,857	4.1	4.1	\$-875,114	-0.3	-0.3	\$1,549,913	0.6	0.6	\$5,950	+	+
\$1 UNDER	1,000	190,498	1.6	5.7	805,820	0.2	-0.1	620,427	0.2	0.8	1,338	+	0.1
1,000 UNDER	2,000	277,505	2.3	8.0	716,630	0.2	0.1	267,358	0.1	0.9	273	+	0.1
2,000 UNDER	3,000	314,162	2.6	10.5	1,231,940	0.4	0.5	544,756	0.2	1.1	1,010	+	0.1
3,000 UNDER	4,000	351,831	2.9	13.4	1,604,284	0.5	1.0	783,475	0.3	1.4	1,141	+	0.1
4,000 UNDER	5,000	366,547	3.0	16.4	1,954,178	0.6	1.6	1,046,501	0.4	1.8	1,436	+	0.1
5,000 UNDER	6,000	409,520	3.3	19.7	2,568,630	0.8	2.4	1,496,346	0.6	2.4	1,465	+	0.1
6,000 UNDER	7,000	363,251	3.0	22.7	2,683,012	0.8	3.1	1,641,575	0.6	3.0	2,594	+	0.1
7,000 UNDER	8,000	362,258	3.0	25.7	2,934,001	0.9	4.0	1,900,717	0.7	3.7	5,422	0.1	0.2
8,000 UNDER	9,000	345,863	2.8	28.5	3,097,289	0.9	4.9	2,090,711	0.8	4.5	9,424	0.1	0.3
9,000 UNDER	10,000	363,636	3.0	31.5	3,864,634	1.1	6.0	2,693,269	1.0	5.5	17,477	0.1	0.4
10,000 UNDER	11,000	334,793	2.7	34.2	3,778,880	1.1	7.2	2,640,991	1.0	6.5	22,421	0.2	0.6
11,000 UNDER	12,000	316,906	2.6	36.8	3,835,352	1.1	8.3	2,737,422	1.0	7.5	24,480	0.2	0.8
12,000 UNDER	13,000	298,420	2.4	39.2	3,844,005	1.1	9.4	2,772,916	1.0	8.6	28,537	0.2	1.0
13,000 UNDER	14,000	290,652	2.4	41.6	3,973,288	1.2	10.6	2,969,352	1.1	9.7	35,956	0.3	1.3
14,000 UNDER	15,000	276,259	2.3	43.9	4,061,372	1.2	11.8	3,069,881	1.2	10.8	42,241	0.3	1.6
15,000 UNDER	16,000	263,032	2.1	46.0	4,230,844	1.2	13.0	3,197,331	1.2	12.0	46,745	0.4	2.0
16,000 UNDER	17,000	248,207	2.0	48.0	4,145,093	1.2	14.2	3,171,849	1.2	13.2	50,361	0.4	2.4
17,000 UNDER	18,000	234,333	1.9	50.0	4,150,338	1.2	15.5	3,167,237	1.2	14.4	55,142	0.4	2.8
18,000 UNDER	19,000	226,293	1.8	51.8	4,268,323	1.3	16.7	3,289,036	1.2	15.6	64,878	0.5	3.3
19,000 UNDER	20,000	223,766	1.8	53.6	4,442,115	1.3	18.0	3,486,687	1.3	17.0	74,737	0.6	3.9
20,000 UNDER	21,000	219,547	1.8	55.4	4,550,744	1.3	19.4	3,573,931	1.3	18.3	79,340	0.6	4.5
21,000 UNDER	22,000	203,908	1.7	57.1	4,431,749	1.3	20.7	3,445,609	1.3	19.6	81,714	0.6	5.2
22,000 UNDER	23,000	210,983	1.7	58.8	5,088,101	1.5	22.1	4,069,875	1.5	21.1	92,259	0.7	5.9
23,000 UNDER	24,000	199,685	1.6	60.4	4,743,333	1.4	23.5	3,727,482	1.4	22.5	94,214	0.7	6.7
24,000 UNDER	25,000	179,222	1.5	61.9	4,438,495	1.3	24.8	3,457,218	1.3	23.8	90,006	0.7	7.4
25,000 UNDER	26,000	194,870	1.6	63.5	5,002,041	1.5	26.3	3,922,027	1.5	25.3	106,346	0.8	8.2
26,000 UNDER	27,000	184,955	1.5	65.0	4,966,660	1.5	27.8	3,919,389	1.5	26.8	110,256	0.9	9.1
27,000 UNDER	28,000	187,146	1.5	66.5	5,285,465	1.6	29.3	4,201,940	1.6	28.3	121,431	1.0	10.1
28,000 UNDER	29,000	168,455	1.4	67.9	4,838,678	1.4	30.7	3,766,145	1.4	29.8	112,495	0.9	11.0
29,000 UNDER	30,000	169,456	1.4	69.3	5,058,703	1.5	32.2	3,997,922	1.5	31.3	122,210	1.0	11.9
30,000 UNDER	35,000	754,689	6.2	75.5	24,797,751	7.3	39.5	19,351,268	7.3	38.5	649,653	5.2	17.1
35,000 UNDER	40,000	619,911	5.1	80.5	23,404,258	6.9	46.4	18,279,820	6.9	45.4	662,019	5.3	22.4
40,000 UNDER	45,000	467,379	3.8	84.3	19,839,860	5.8	52.2	15,361,422	5.8	51.2	573,995	4.6	26.9
45,000 UNDER	50,000	398,671	3.3	87.6	19,078,960	5.6	57.8	14,800,416	5.6	56.7	596,930	4.7	31.7
50,000 UNDER	55,000	308,929	2.5	90.1	16,211,081	4.8	62.6	12,552,246	4.7	61.4	544,625	4.3	36.0
55,000 UNDER	60,000	248,760	2.0	92.2	14,338,051	4.2	66.8	11,008,334	4.1	65.6	503,610	4.0	40.0
60,000 UNDER	65,000	186,576	1.5	93.7	11,680,085	3.4	70.2	8,949,920	3.4	68.9	444,057	3.5	43.5
65,000 UNDER	70,000	146,020	1.2	94.9	9,876,270	2.9	73.1	7,666,261	2.9	71.8	399,548	3.2	46.7
70,000 UNDER	80,000	189,384	1.5	96.4	14,129,495	4.2	77.3	10,975,820	4.1	75.9	638,373	5.1	51.8
80,000 UNDER	90,000	107,664	0.9	97.3	9,176,160	2.7	80.0	7,139,333	2.7	76.6	453,684	3.6	55.4
90,000 UNDER	100,000	70,000	0.6	97.9	9,981,771	2.1	82.0	5,454,686	2.0	80.6	360,079	2.9	58.2
100,000 UNDER	200,000	191,940	1.6	99.4	25,699,214	7.6	89.6	20,480,919	7.7	88.3	1,709,783	13.6	71.8
200,000 UNDER	500,000	55,057	0.4	99.9	16,165,650	4.7	94.3	13,692,881	5.1	93.5	1,444,418	11.5	83.3
500,000 UNDER	1,000,000	8,788	0.1	100.0	6,073,839	1.8	96.1	5,287,625	2.0	95.5	624,946	5.0	88.3
1,000,000 AND OVER		4,588	0.0	100.0	13,191,524	3.9	100.0	12,069,784	4.5	100.0	1,477,400	11.7	100.0
TOTAL		12,241,172	100.0	100.0	\$340,363,750	100.0	100.0	\$266,290,025	100.0	100.0	\$12,586,419	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS		NUMBER OF RETURNS		ADJUSTED ¹ GROSS INCOME (THOUSANDS)	DEDUCTIONS ² (THOUSANDS)	TAXABLE ³ INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF ⁴ TAX CREDITS (THOUSANDS)	TAX AFTER ⁵ CREDITS (THOUSANDS)
		ALL	TAXABLE						
NO ADJUSTED GROSS INCOME		506,857	2,179	\$ -874,664	\$ 1,927,942	\$ 1,549,912	\$ 123,988	\$ 32,168	\$ 5,950
\$1 UNDER	1,000	190,498	11,672	805,820	522,532	620,427	46,751	11,497	1,338
1,000 UNDER	2,000	277,505	11,416	716,630	653,695	267,359	9,355	16,418	273
2,000 UNDER	3,000	314,162	15,496	1,231,940	809,174	544,756	19,119	19,232	1,010
3,000 UNDER	4,000	351,831	18,000	1,604,284	867,037	783,475	22,678	21,315	1,141
4,000 UNDER	5,000	366,547	16,780	1,954,178	955,575	1,046,501	19,063	23,169	1,436
5,000 UNDER	6,000	409,520	62,929	2,568,630	1,125,786	1,496,348	31,740	27,307	1,465
6,000 UNDER	7,000	363,251	186,858	2,683,012	1,115,199	1,641,576	32,002	26,697	2,594
7,000 UNDER	8,000	362,258	195,705	2,934,001	1,088,728	1,900,717	31,776	27,865	5,422
8,000 UNDER	9,000	345,863	190,389	3,097,289	1,052,869	2,090,711	33,144	27,022	9,424
9,000 UNDER	10,000	363,636	190,538	3,864,634	1,184,251	2,693,269	58,795	27,729	17,477
10,000 UNDER	11,000	334,793	184,379	3,778,880	1,169,125	2,640,991	50,054	24,186	22,421
11,000 UNDER	12,000	316,906	182,261	3,835,352	1,134,582	2,737,422	50,417	24,167	24,480
12,000 UNDER	13,000	298,420	205,545	3,844,005	1,118,632	2,772,916	52,367	23,674	28,537
13,000 UNDER	14,000	290,652	228,485	3,973,289	1,040,985	2,969,351	58,576	22,799	35,956
14,000 UNDER	15,000	276,259	230,776	4,061,371	997,467	3,069,881	64,907	22,330	42,241
15,000 UNDER	16,000	263,032	230,830	4,230,845	1,056,820	3,197,331	76,457	21,700	48,745
16,000 UNDER	17,000	248,207	220,845	4,145,093	986,796	3,171,850	73,612	22,514	50,361
17,000 UNDER	18,000	234,333	214,883	4,150,337	998,459	3,167,238	76,048	20,658	55,142
18,000 UNDER	19,000	226,293	210,603	4,268,323	998,482	3,289,036	85,365	19,073	64,878
19,000 UNDER	20,000	223,766	213,770	4,442,116	959,649	3,486,687	95,279	18,229	74,737
20,000 UNDER	21,000	219,547	207,515	4,550,744	977,140	3,573,931	99,321	18,142	79,340
21,000 UNDER	22,000	203,908	191,124	4,431,750	994,094	3,445,609	100,056	17,197	81,714
22,000 UNDER	23,000	210,983	204,371	5,088,100	1,022,948	4,069,875	141,646	18,911	92,259
23,000 UNDER	24,000	199,685	192,917	4,743,333	1,016,531	3,727,482	114,805	17,808	94,214
24,000 UNDER	25,000	179,222	171,326	4,438,495	984,072	3,457,218	107,731	16,341	90,006
25,000 UNDER	26,000	194,870	190,734	5,002,041	1,101,678	3,922,026	124,260	17,492	106,346
26,000 UNDER	27,000	184,955	179,691	4,966,660	1,047,846	3,919,389	131,196	17,338	110,256
27,000 UNDER	28,000	187,146	184,138	5,285,465	1,084,374	4,201,939	150,093	17,380	121,431
28,000 UNDER	29,000	168,455	166,199	4,838,678	1,077,315	3,766,145	129,167	16,459	112,495
29,000 UNDER	30,000	169,456	167,200	5,058,703	1,071,181	3,997,922	142,087	16,475	122,210
30,000 UNDER	35,000	754,689	743,785	24,797,751	5,467,662	19,351,268	740,674	74,548	649,653
35,000 UNDER	40,000	619,911	615,179	23,404,258	5,140,795	18,279,820	735,151	68,337	662,019
40,000 UNDER	45,000	467,379	463,619	19,839,860	4,482,388	15,361,422	627,792	57,396	573,995
45,000 UNDER	50,000	398,671	396,791	19,078,960	4,287,177	14,800,416	654,719	52,767	596,930
50,000 UNDER	55,000	308,929	307,425	16,211,081	3,718,038	12,552,246	583,247	41,228	544,625
55,000 UNDER	60,000	248,760	248,760	14,338,501	3,330,167	11,008,334	541,323	34,580	503,610
60,000 UNDER	65,000	186,576	185,072	11,680,085	2,750,730	8,949,920	470,415	28,717	444,057
65,000 UNDER	70,000	146,020	146,020	9,876,270	2,210,009	7,666,261	425,009	27,032	399,548
70,000 UNDER	80,000	189,384	188,632	14,129,495	3,153,675	10,975,820	667,704	38,036	638,373
80,000 UNDER	90,000	107,664	107,664	9,176,160	2,036,827	7,139,333	472,806	25,604	453,684
90,000 UNDER	100,000	70,000	70,000	6,981,771	1,527,085	5,454,686	395,817	20,192	360,079
100,000 UNDER	200,000	191,940	191,400	25,699,214	5,267,666	20,480,919	1,707,548	75,496	1,709,783
200,000 UNDER	500,000	55,057	54,979	16,165,650	2,523,227	13,692,881	1,351,769	35,355	1,444,418
500,000 UNDER	1,000,000	8,788	8,780	6,073,839	828,807	5,287,625	557,254	9,974	624,946
1,000,000 AND OVER		4,588	4,578	13,191,524	1,200,879	12,069,784	1,314,970	47,559	1,477,400
TOTAL		12,241,172	8,612,238	\$340,363,753	\$80,066,096	\$266,290,025	\$13,598,053	\$1,290,113	\$12,586,419

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS		SALARIES AND WAGES		DIVIDENDS		INTEREST		ANNUITIES AND PENSIONS	
		NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME		25,943	\$ 438,735	21,771	\$ 92,295	60,204	\$ 307,360	10,281	\$ 57,628
\$1 UNDER	1,000	142,757	145,518	7,839	5,463	50,101	31,866	9,244	9,410
1,000 UNDER	2,000	231,393	375,780	12,746	12,642	76,790	59,059	8,556	18,205
2,000 UNDER	3,000	263,818	693,117	19,514	11,218	89,549	84,476	14,040	31,488
3,000 UNDER	4,000	297,897	1,043,271	29,348	27,449	118,491	121,165	22,733	61,260
4,000 UNDER	5,000	294,331	1,337,648	33,257	41,669	130,049	159,482	28,484	99,009
5,000 UNDER	6,000	326,045	1,735,934	37,264	57,138	160,000	253,225	37,480	125,128
6,000 UNDER	7,000	287,427	1,891,407	34,530	63,280	140,975	284,664	40,596	171,520
7,000 UNDER	8,000	294,055	2,117,174	31,643	43,824	145,250	281,558	43,356	208,489
8,000 UNDER	9,000	274,146	2,268,687	35,494	66,084	147,482	331,720	48,628	239,370
9,000 UNDER	10,000	292,664	2,706,902	43,884	77,888	159,202	345,138	49,792	274,807
10,000 UNDER	11,000	269,725	2,728,909	40,199	82,780	165,631	350,907	44,144	259,778
11,000 UNDER	12,000	258,478	2,894,475	35,512	71,058	141,256	334,419	50,076	329,757
12,000 UNDER	13,000	237,380	2,887,479	37,400	68,224	140,992	418,434	45,764	325,140
13,000 UNDER	14,000	239,424	3,114,691	37,364	83,686	143,982	323,875	38,612	275,183
14,000 UNDER	15,000	233,815	3,257,687	34,907	71,397	130,901	309,170	39,272	324,284
15,000 UNDER	16,000	217,784	3,221,360	35,759	83,553	144,292	363,834	46,460	333,697
16,000 UNDER	17,000	207,147	3,324,694	30,990	78,221	127,606	291,564	37,796	312,284
17,000 UNDER	18,000	202,893	3,395,318	32,623	74,749	123,636	267,844	29,864	250,184
18,000 UNDER	19,000	193,393	3,389,523	34,642	76,737	128,588	354,286	35,716	265,877
19,000 UNDER	20,000	198,158	3,721,406	33,191	64,163	128,504	255,317	29,148	208,051
20,000 UNDER	21,000	188,371	3,704,795	36,685	78,905	134,087	320,371	35,724	315,560
21,000 UNDER	22,000	178,336	3,667,430	37,427	91,248	124,738	303,856	30,084	236,565
22,000 UNDER	23,000	188,630	4,065,390	33,008	76,444	123,709	246,254	29,232	218,929
23,000 UNDER	24,000	176,433	3,903,611	31,826	73,484	130,935	252,188	29,608	288,449
24,000 UNDER	25,000	159,270	3,705,951	26,325	71,361	118,607	264,771	26,976	267,160
25,000 UNDER	26,000	168,894	4,146,793	37,979	89,716	128,738	304,272	29,928	271,088
26,000 UNDER	27,000	168,827	4,238,199	31,478	53,325	122,132	211,788	25,812	235,082
27,000 UNDER	28,000	165,122	4,314,397	32,588	76,707	133,407	319,870	29,616	298,813
28,000 UNDER	29,000	147,395	3,897,783	35,806	100,478	125,789	335,154	25,692	245,529
29,000 UNDER	30,000	150,156	4,191,312	36,970	71,135	125,550	234,816	23,840	245,418
30,000 UNDER	35,000	680,385	20,989,315	168,510	410,633	590,673	1,283,609	106,380	1,047,693
35,000 UNDER	40,000	566,375	20,141,047	147,393	352,169	501,557	1,149,796	91,964	903,468
40,000 UNDER	45,000	425,571	16,849,755	136,194	361,618	399,229	1,064,029	81,684	856,022
45,000 UNDER	50,000	360,759	15,988,074	117,442	323,526	351,681	958,503	66,896	728,596
50,000 UNDER	55,000	285,365	13,825,786	97,720	281,748	282,881	800,643	54,308	548,496
55,000 UNDER	60,000	230,268	12,169,481	86,672	238,629	230,504	678,855	43,668	471,015
60,000 UNDER	65,000	172,328	9,822,434	75,028	184,600	181,304	534,519	33,208	391,306
65,000 UNDER	70,000	131,488	7,878,275	61,228	237,232	140,968	478,000	25,112	260,639
70,000 UNDER	80,000	167,536	11,191,807	97,452	393,467	182,132	645,818	39,728	511,724
80,000 UNDER	90,000	97,588	7,077,531	57,156	258,237	104,088	466,555	19,876	230,185
90,000 UNDER	100,000	59,860	4,686,546	42,192	250,683	66,984	494,046	14,220	210,016
100,000 UNDER	200,000	154,540	15,120,990	125,820	1,310,705	186,000	1,974,318	35,140	578,552
200,000 UNDER	500,000	39,975	6,828,917	42,338	1,053,868	53,706	1,269,612	9,639	213,152
500,000 UNDER	1,000,000	6,583	2,108,382	7,256	497,609	8,625	464,358	1,427	55,942
1,000,000 AND OVER		3,580	2,741,201	4,056	1,493,693	4,502	709,589	717	62,299
TOTAL		10,052,308	\$253,944,937	2,266,426	\$9,684,738	7,206,007	\$21,294,953	1,620,521	\$13,872,247

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS		BUSINESS AND PROFESSION ⁷				FARM			
		PROFIT		LOSS		PROFIT		LOSS	
		NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME		4,096	\$ 96,595	43,189	\$ 839,854	71	\$ 4,620	5,810	\$ 312,353
\$1 UNDER 1,000	1,000	13,068	23,647	5,484	12,359	376	249	—	—
1,000 UNDER 2,000	2,000	17,736	28,804	4,356	42,123	—	—	1,504	16,162
2,000 UNDER 3,000	3,000	21,652	47,605	3,354	14,159	1,128	2,207	376	14,532
3,000 UNDER 4,000	4,000	31,492	102,010	6,392	38,804	376	11	220	3,110
4,000 UNDER 5,000	5,000	33,812	109,688	8,648	42,315	376	402	—	—
5,000 UNDER 6,000	6,000	38,252	159,181	5,264	18,316	—	—	596	4,284
6,000 UNDER 7,000	7,000	22,100	112,580	9,684	57,300	1,348	7,732	752	12,901
7,000 UNDER 8,000	8,000	29,024	145,097	8,116	22,567	—	—	1,504	6,962
8,000 UNDER 9,000	9,000	23,696	122,189	7,364	30,186	752	2,795	376	3,208
9,000 UNDER 10,000	10,000	33,864	191,133	7,804	28,831	376	104	1,128	2,001
10,000 UNDER 11,000	11,000	25,988	178,698	6,988	22,189	376	4,097	1,348	22,604
11,000 UNDER 12,000	12,000	19,220	128,239	5,924	15,178	—	—	1,504	3,834
12,000 UNDER 13,000	13,000	22,392	169,372	7,520	43,423	1,128	4,636	220	1,929
13,000 UNDER 14,000	14,000	24,492	170,464	9,840	31,134	1,568	10,202	752	4,818
14,000 UNDER 15,000	15,000	20,696	151,289	8,180	20,173	220	9	972	3,067
15,000 UNDER 16,000	16,000	16,844	152,168	7,740	46,770	596	1,609	972	7,037
16,000 UNDER 17,000	17,000	22,108	197,112	9,088	39,399	376	4,122	1,568	9,158
17,000 UNDER 18,000	18,000	22,888	159,757	9,152	34,347	1,192	3,218	972	10,077
18,000 UNDER 19,000	19,000	18,688	142,348	10,344	31,810	440	1,750	1,192	5,805
19,000 UNDER 20,000	20,000	18,292	187,961	9,528	48,186	596	1,259	220	107
20,000 UNDER 21,000	21,000	14,772	124,292	8,180	32,885	596	4,807	816	2,171
21,000 UNDER 22,000	22,000	20,072	165,057	7,868	25,698	440	1,584	440	1,890
22,000 UNDER 23,000	23,000	16,468	174,218	7,584	10,831	596	31	972	7,883
23,000 UNDER 24,000	24,000	19,504	179,674	10,344	21,022	816	6,463	1,128	9,585
24,000 UNDER 25,000	25,000	17,156	141,299	7,868	35,212	220	5,339	3,448	12,716
25,000 UNDER 26,000	26,000	16,908	175,518	7,428	19,618	752	3,071	880	18,159
26,000 UNDER 27,000	27,000	19,228	187,136	8,088	25,942	—	—	1,128	4,647
27,000 UNDER 28,000	28,000	15,596	166,349	6,804	33,773	440	5,475	376	2,674
28,000 UNDER 29,000	29,000	20,328	228,179	8,556	31,508	1,192	8,281	2,696	9,943
29,000 UNDER 30,000	30,000	19,420	266,091	5,676	18,786	660	5,877	816	1,226
30,000 UNDER 35,000	35,000	86,704	935,284	40,752	182,446	1,852	11,333	4,328	21,851
35,000 UNDER 40,000	40,000	67,952	836,024	34,864	165,975	3,484	26,726	3,732	41,884
40,000 UNDER 45,000	45,000	49,420	658,280	31,452	126,755	816	2,610	4,392	17,383
45,000 UNDER 50,000	50,000	56,508	767,102	27,500	69,386	2,136	31,453	2,228	9,209
50,000 UNDER 55,000	55,000	38,664	618,480	18,320	69,655	660	10,693	3,576	20,028
55,000 UNDER 60,000	60,000	35,840	714,637	16,624	76,454	816	12,249	3,200	15,059
60,000 UNDER 65,000	65,000	27,112	478,000	9,628	58,009	440	14,476	2,576	11,985
65,000 UNDER 70,000	70,000	26,644	572,434	7,500	57,229	880	7,688	1,568	21,864
70,000 UNDER 80,000	80,000	32,300	910,166	13,396	59,014	1,632	14,983	3,860	48,692
80,000 UNDER 90,000	90,000	16,584	637,900	8,628	74,006	1,256	21,649	1,256	23,577
90,000 UNDER 100,000	100,000	14,312	470,112	4,896	112,103	440	486	880	13,020
100,000 UNDER 200,000	200,000	43,560	2,343,576	16,880	196,911	2,660	75,343	4,760	115,526
200,000 UNDER 500,000	500,000	19,614	906,316	5,800	133,937	1,107	54,535	2,438	96,936
500,000 UNDER 1,000,000	1,000,000	1,705	247,044	1,208	59,348	205	17,716	520	44,756
1,000,000 AND OVER		920	400,257	711	106,734	97	19,975	363	38,943
TOTAL		1,170,771	\$16,109,362	510,544	\$3,282,660	35,488	\$411,865	74,363	\$1,085,556

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS		PARTNERSHIP ^a				RENTS AND ROYALTIES			
		PROFIT		LOSS		PROFIT		LOSS	
		NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME		2,548	\$ 27,362	16,115	\$1,694,813	5,760	\$ 42,992	35,134	\$ 822,890
\$1 UNDER 1,000	1,000	1,788	787	972	49,449	3,136	1,168	5,328	49,085
1,000 UNDER 2,000	2,000	1,724	2,260	1,568	9,873	4,420	17,822	4,356	15,079
2,000 UNDER 3,000	3,000	1,128	1,487	1,192	1,896	9,308	14,942	6,832	48,290
3,000 UNDER 4,000	4,000	1,724	4,308	972	674	6,080	21,747	7,428	59,696
4,000 UNDER 5,000	5,000	2,852	7,087	2,476	29,712	9,088	25,580	7,960	34,912
5,000 UNDER 6,000	6,000	1,880	5,431	2,256	8,492	9,684	21,102	6,612	30,817
6,000 UNDER 7,000	7,000	1,036	3,498	2,696	21,337	10,408	24,692	9,748	51,851
7,000 UNDER 8,000	8,000	2,008	7,587	752	1,007	8,152	23,885	6,364	28,393
8,000 UNDER 9,000	9,000	2,320	15,762	3,072	21,634	10,252	40,857	8,088	36,900
9,000 UNDER 10,000	10,000	596	7,390	1,128	3,757	12,040	39,701	7,116	94,017
10,000 UNDER 11,000	11,000	2,072	10,758	2,164	2,000	11,004	38,196	8,932	67,139
11,000 UNDER 12,000	12,000	1,036	5,008	2,320	18,039	9,876	43,588	11,096	64,582
12,000 UNDER 13,000	13,000	3,668	37,672	3,072	15,031	12,892	38,547	11,536	105,259
13,000 UNDER 14,000	14,000	2,008	18,074	3,136	10,614	9,564	42,969	7,336	26,058
14,000 UNDER 15,000	15,000	2,540	6,598	2,100	38,573	6,180	19,820	5,016	22,022
15,000 UNDER 16,000	16,000	3,640	23,207	3,576	12,933	12,396	48,610	8,436	71,925
16,000 UNDER 17,000	17,000	2,164	12,227	2,852	2,778	6,776	23,518	8,088	29,158
17,000 UNDER 18,000	18,000	440	185	1,412	2,291	9,472	48,356	8,464	31,239
18,000 UNDER 19,000	19,000	2,164	31,777	2,916	4,844	10,316	48,338	9,876	40,427
19,000 UNDER 20,000	20,000	1,916	20,219	3,484	30,067	10,196	56,279	11,380	57,860
20,000 UNDER 21,000	21,000	4,108	20,051	2,604	2,848	10,856	48,707	10,848	47,274
21,000 UNDER 22,000	22,000	1,568	13,610	2,852	11,277	10,508	58,241	14,012	90,486
22,000 UNDER 23,000	23,000	2,888	12,767	3,512	49,685	10,104	75,732	12,948	59,719
23,000 UNDER 24,000	24,000	1,632	24,467	2,072	12,863	11,884	53,632	10,784	60,491
24,000 UNDER 25,000	25,000	1,852	41,466	1,632	2,204	8,676	46,803	11,912	89,604
25,000 UNDER 26,000	26,000	2,448	17,163	3,668	11,403	9,224	54,174	16,020	78,292
26,000 UNDER 27,000	27,000	2,668	27,809	1,412	1,456	8,784	56,514	11,976	55,979
27,000 UNDER 28,000	28,000	3,640	41,002	3,512	7,438	8,628	39,406	11,600	73,672
28,000 UNDER 29,000	29,000	2,668	23,834	3,668	41,325	8,720	65,100	14,424	80,800
29,000 UNDER 30,000	30,000	2,512	27,458	2,980	7,482	9,380	49,150	13,608	104,577
30,000 UNDER 35,000	35,000	12,552	148,355	18,256	98,646	36,456	225,937	61,144	372,428
35,000 UNDER 40,000	40,000	8,976	81,157	17,752	172,053	36,768	231,066	53,432	303,316
40,000 UNDER 45,000	45,000	11,644	99,476	12,928	83,577	33,484	218,053	54,392	340,612
45,000 UNDER 50,000	50,000	11,204	109,064	16,100	53,930	29,816	196,477	54,208	319,968
50,000 UNDER 55,000	55,000	9,132	61,911	14,056	111,646	22,408	183,855	36,576	229,495
55,000 UNDER 60,000	60,000	6,656	82,466	14,020	52,763	19,548	86,439	42,864	232,334
60,000 UNDER 65,000	65,000	6,244	51,197	11,048	80,245	19,208	197,805	33,604	216,129
65,000 UNDER 70,000	70,000	9,260	181,264	12,892	52,858	13,184	120,579	26,956	169,378
70,000 UNDER 80,000	80,000	10,324	98,508	19,464	151,156	20,060	240,862	38,572	263,064
80,000 UNDER 90,000	90,000	6,308	95,144	12,808	67,331	11,928	136,206	24,984	191,752
90,000 UNDER 100,000	100,000	7,408	195,087	7,472	93,504	8,820	162,503	19,152	240,043
100,000 UNDER 200,000	200,000	38,140	1,480,141	54,940	1,137,088	36,660	824,328	61,340	846,471
200,000 UNDER 500,000	500,000	15,191	1,092,996	21,292	889,907	15,841	666,408	17,197	421,077
500,000 UNDER 1,000,000	1,000,000	2,850	427,697	3,952	416,049	2,808	234,476	2,819	121,237
1,000,000 AND OVER		1,512	610,816	2,267	651,490	1,546	243,382	1,452	113,082
TOTAL		224,637	\$5,313,590	327,390	\$6,260,038	592,499	\$5,198,544	851,950	\$6,910,859

TABLE 4A† Continued¹
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS		NET SALE OF CAPITAL ASSETS²				ALL OTHER INCOME SOURCES³			
		PROFIT		LOSS		PROFIT		LOSS	
		NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME		14,163	\$ 590,423	4,181	\$ 3,642	11,337	\$ 115,631	11,388	\$336,501
\$1 UNDER	1,000	3,512	29,681	376	72	2,100	959	1,128	4,956
1,000 UNDER	2,000	6,080	11,723	376	376	7,208	6,386	1,568	4,258
2,000 UNDER	3,000	6,832	26,947	3,228	2,554	4,732	8,709	1,128	4,545
3,000 UNDER	4,000	6,456	8,619	2,852	1,610	9,244	17,593	752	2,850
4,000 UNDER	5,000	8,996	18,833	4,512	3,187	9,776	15,940	1,724	16,335
5,000 UNDER	6,000	12,288	17,226	4,200	3,070	10,592	23,032	1,128	3,321
6,000 UNDER	7,000	11,572	37,468	4,952	4,157	13,177	26,535	2,696	21,851
7,000 UNDER	8,000	12,920	26,487	3,796	3,057	9,968	23,199	1,504	5,852
8,000 UNDER	9,000	13,204	28,085	6,052	4,247	16,836	37,171	816	901
9,000 UNDER	10,000	11,792	22,230	4,860	3,533	12,792	40,120	1,504	8,185
10,000 UNDER	11,000	13,828	47,130	5,016	3,692	14,204	44,677	2,100	6,599
11,000 UNDER	12,000	13,424	25,987	5,456	4,804	13,452	40,929	1,128	1,302
12,000 UNDER	13,000	16,432	54,118	7,648	6,500	13,168	24,400	1,504	7,385
13,000 UNDER	14,000	15,368	49,809	4,924	4,158	12,700	26,774	1,724	9,631
14,000 UNDER	15,000	14,176	34,227	6,676	4,712	15,744	42,161	596	7,666
15,000 UNDER	16,000	17,100	45,392	4,860	3,764	14,048	55,236	376	847
16,000 UNDER	17,000	17,312	35,476	4,924	3,956	15,176	51,391	3,888	9,507
17,000 UNDER	18,000	13,900	55,295	8,500	6,852	10,196	42,305	1,348	11,504
18,000 UNDER	19,000	11,828	38,890	11,132	8,898	14,524	40,487	1,788	5,775
19,000 UNDER	20,000	14,156	50,932	4,548	3,507	14,396	36,647	1,944	3,758
20,000 UNDER	21,000	11,544	33,892	3,512	2,748	12,388	37,108	1,568	5,676
21,000 UNDER	22,000	16,092	47,925	6,520	5,684	14,176	34,106	596	319
22,000 UNDER	23,000	13,460	81,770	6,804	5,328	13,892	32,706	1,192	12,726
23,000 UNDER	24,000	14,872	66,457	6,584	5,244	12,012	51,249	1,944	10,822
24,000 UNDER	25,000	9,820	37,053	6,804	5,076	13,360	31,993	1,036	1,220
25,000 UNDER	26,000	16,852	83,472	7,556	5,966	12,140	44,927	1,788	1,693
26,000 UNDER	27,000	10,572	32,364	6,208	5,244	14,332	53,941	972	2,385
27,000 UNDER	28,000	14,716	64,697	7,712	6,936	15,652	44,264	972	1,539
28,000 UNDER	29,000	18,036	114,860	9,124	7,094	16,560	50,391	2,008	3,062
29,000 UNDER	30,000	19,860	82,421	5,740	3,612	14,240	44,027	2,632	2,800
30,000 UNDER	35,000	81,256	360,382	29,132	21,745	68,972	205,595	6,960	31,751
35,000 UNDER	40,000	72,168	432,744	30,700	22,238	62,608	196,730	7,996	18,970
40,000 UNDER	45,000	66,628	406,176	29,140	21,482	58,416	226,660	5,868	15,638
45,000 UNDER	50,000	60,868	443,620	28,260	22,271	49,264	190,879	8,628	61,953
50,000 UNDER	55,000	59,092	370,474	21,520	15,253	41,644	160,191	3,888	9,940
55,000 UNDER	60,000	48,272	345,520	17,476	13,710	38,444	148,759	6,464	7,969
60,000 UNDER	65,000	45,256	394,328	12,800	8,370	27,304	155,340	2,980	7,748
65,000 UNDER	70,000	37,784	372,554	12,928	11,164	25,360	216,215	2,448	11,922
70,000 UNDER	80,000	59,840	716,808	21,648	17,468	40,716	265,470	3,264	5,795
80,000 UNDER	90,000	37,048	591,721	9,260	7,615	20,060	188,796	4,456	15,231
90,000 UNDER	100,000	30,080	616,387	8,252	7,043	14,532	127,150	3,392	8,707
100,000 UNDER	200,000	108,380	3,771,007	25,080	21,789	55,620	829,304	11,940	86,348
200,000 UNDER	500,000	41,031	4,681,979	5,844	5,302	21,576	672,988	5,070	63,561
500,000 UNDER	1,000,000	7,325	2,371,149	727	664	4,266	223,110	1,047	22,592
1,000,000 AND OVER		4,099	7,393,616	282	260	2,501	290,497	726	36,863
TOTAL		1,160,290	\$25,168,354	422,682	\$329,654	915,405	\$5,242,678	131,567	\$920,759

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS	EMPLOYEE BUSINESS EXPENSE		SELF-EMPLOYED ¹⁰ RETIREMENT PLAN		INDIVIDUAL ⁹ RETIREMENT PLAN		DEFINED BENEFIT ¹⁰ RETIREMENT PLAN	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	2,737	\$ 34,007	17	\$ 39	2,308	\$ 1,682	*	\$ 18
\$1 UNDER 1,000	3,604	9,879	—	—	1,724	1,556	—	—
1,000 UNDER 2,000	1,944	4,045	—	—	3,228	1,192	—	—
2,000 UNDER 3,000	3,228	4,235	596	290	1,880	1,940	376	461
3,000 UNDER 4,000	3,980	9,125	220	90	3,292	2,237	—	—
4,000 UNDER 5,000	5,484	14,274	376	174	5,172	4,820	220	61
5,000 UNDER 6,000	5,548	15,357	752	254	4,044	3,069	376	188
6,000 UNDER 7,000	8,024	16,816	376	846	5,584	5,727	—	—
7,000 UNDER 8,000	11,564	13,352	376	564	7,868	8,118	—	—
8,000 UNDER 9,000	9,840	16,455	—	—	8,776	9,020	—	—
9,000 UNDER 10,000	8,996	21,582	1,100	1,065	8,088	7,834	—	—
10,000 UNDER 11,000	12,380	35,192	816	866	9,656	10,308	—	—
11,000 UNDER 12,000	13,728	42,435	—	—	6,428	6,606	—	—
12,000 UNDER 13,000	14,416	39,111	1,504	2,495	11,692	13,029	—	—
13,000 UNDER 14,000	15,012	34,612	596	807	9,500	10,660	—	—
14,000 UNDER 15,000	14,196	34,139	376	549	10,188	11,430	—	—
15,000 UNDER 16,000	15,956	32,744	596	834	13,672	15,179	—	—
16,000 UNDER 17,000	14,948	63,454	220	242	14,204	15,221	—	—
17,000 UNDER 18,000	15,544	42,546	—	—	13,608	12,271	—	—
18,000 UNDER 19,000	15,764	31,162	1,412	1,909	11,544	12,145	—	—
19,000 UNDER 20,000	16,332	42,326	220	132	13,892	16,724	—	—
20,000 UNDER 21,000	11,096	26,230	376	551	13,388	16,584	—	—
21,000 UNDER 22,000	16,644	38,007	972	1,605	13,488	16,036	—	—
22,000 UNDER 23,000	14,792	40,860	—	—	13,764	17,385	—	—
23,000 UNDER 24,000	14,920	38,975	440	615	15,616	19,018	220	27
24,000 UNDER 25,000	16,048	37,674	972	888	12,948	13,906	—	—
25,000 UNDER 26,000	16,708	35,649	1,128	1,445	13,240	15,278	220	603
26,000 UNDER 27,000	24,824	40,866	2,476	3,627	21,228	24,313	—	—
27,000 UNDER 28,000	16,424	30,091	1,632	2,301	16,752	20,923	—	—
28,000 UNDER 29,000	15,644	34,131	1,412	1,716	23,804	26,310	—	—
29,000 UNDER 30,000	18,688	33,658	2,320	4,499	23,044	24,985	—	—
30,000 UNDER 35,000	74,568	185,706	4,016	6,335	89,172	104,606	—	—
35,000 UNDER 40,000	82,804	220,925	2,980	4,624	83,852	96,171	—	—
40,000 UNDER 45,000	59,592	141,837	3,860	7,328	60,888	93,603	220	7
45,000 UNDER 50,000	58,280	122,356	3,108	5,919	73,736	88,759	—	—
50,000 UNDER 55,000	44,076	107,654	4,548	8,051	60,200	73,514	—	—
55,000 UNDER 60,000	42,160	169,219	4,236	8,318	58,000	70,744	440	4,086
60,000 UNDER 65,000	34,200	77,205	3,796	7,262	56,828	70,024	—	—
65,000 UNDER 70,000	25,104	68,503	3,704	7,213	68,636	49,481	—	—
70,000 UNDER 80,000	41,388	159,962	7,592	15,432	64,280	80,336	1,128	2,331
80,000 UNDER 90,000	22,884	85,901	3,704	7,249	39,020	47,882	972	6,332
90,000 UNDER 100,000	14,376	49,600	3,264	6,804	30,036	36,863	—	—
100,000 UNDER 200,000	41,600	239,010	18,500	42,485	81,380	95,682	920	5,752
200,000 UNDER 500,000	8,827	75,676	5,249	11,998	20,067	22,342	306	2,111
500,000 UNDER 1,000,000	1,226	15,278	712	1,577	2,873	3,208	66	895
1,000,000 AND OVER	541	11,335	334	741	1,350	1,502	*	663
TOTAL	930,639	\$2,643,156	90,884	\$169,739	1,113,938	\$1,300,223	5,500	\$23,535

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS		MOVING EXPENSE		FORFEITED INTEREST		ALIMONY		TOTAL ADJUSTMENTS ¹⁰	
		NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME		2,485	\$ 8,158	1,543	\$ 342	1,074	\$ 14,047	10,230	\$ 77,524
\$1 UNDER	1,000	3,980	3,856	752	31	—	—	10,710	39,648
1,000 UNDER	2,000	816	2,457	1,504	85	376	451	8,244	26,173
2,000 UNDER	3,000	3,008	5,297	1,880	1,158	1,128	8,753	12,727	49,121
3,000 UNDER	4,000	4,888	11,585	1,128	294	972	1,567	18,294	63,107
4,000 UNDER	5,000	1,128	2,995	376	6	—	—	16,229	72,147
5,000 UNDER	6,000	3,228	6,057	1,788	26	376	902	19,321	82,550
6,000 UNDER	7,000	4,952	9,338	1,724	742	376	767	23,420	93,313
7,000 UNDER	8,000	2,256	6,621	3,448	936	370	2,331	29,142	87,646
8,000 UNDER	9,000	5,704	10,702	3,008	812	1,348	3,542	31,324	112,835
9,000 UNDER	10,000	4,732	7,547	2,696	591	376	1	31,055	108,260
10,000 UNDER	11,000	3,072	6,354	4,512	1,663	376	677	33,075	114,461
11,000 UNDER	12,000	3,604	7,745	1,724	437	972	4,276	27,738	124,218
12,000 UNDER	13,000	3,292	6,606	4,576	806	376	159	39,228	120,712
13,000 UNDER	14,000	3,384	5,963	2,320	159	1,036	2,026	33,550	110,165
14,000 UNDER	15,000	4,512	10,660	972	159	376	4,061	32,011	111,144
15,000 UNDER	16,000	2,632	5,225	2,164	407	1,504	6,698	37,292	112,490
16,000 UNDER	17,000	5,108	14,170	3,072	612	816	3,036	36,211	142,407
17,000 UNDER	18,000	4,512	7,647	1,504	141	816	2,747	34,544	99,682
18,000 UNDER	19,000	4,512	14,514	2,256	725	1,192	3,029	35,240	101,115
19,000 UNDER	20,000	2,696	3,914	1,128	92	752	4,377	33,561	97,015
20,000 UNDER	21,000	3,668	11,428	2,604	594	—	—	30,068	94,825
21,000 UNDER	22,000	3,228	9,665	1,724	196	596	866	32,194	98,301
22,000 UNDER	23,000	2,476	9,531	4,016	552	376	3,835	33,681	92,618
23,000 UNDER	24,000	2,256	4,495	752	119	220	330	31,728	92,637
24,000 UNDER	25,000	1,192	2,439	2,540	521	1,128	2,016	32,480	79,059
25,000 UNDER	26,000	2,540	6,144	2,100	688	972	2,384	34,441	87,518
26,000 UNDER	27,000	2,540	10,293	2,696	617	1,412	5,678	47,041	100,728
27,000 UNDER	28,000	5,172	22,476	2,980	717	1,944	4,168	39,438	101,243
28,000 UNDER	29,000	3,576	9,100	4,704	1,078	1,128	5,307	40,860	93,698
29,000 UNDER	30,000	1,632	4,349	2,320	172	220	1,214	39,668	82,338
30,000 UNDER	35,000	14,552	43,372	12,728	1,054	10,068	44,534	170,224	450,728
35,000 UNDER	40,000	15,360	46,858	6,400	910	9,628	28,911	166,216	442,403
40,000 UNDER	45,000	9,472	35,433	6,556	1,080	6,556	36,309	134,648	354,998
45,000 UNDER	50,000	7,492	31,804	6,996	536	3,704	20,848	121,472	293,710
50,000 UNDER	55,000	6,024	16,370	6,272	1,955	4,080	12,124	97,584	224,172
55,000 UNDER	60,000	4,520	14,736	6,968	1,205	3,264	16,236	90,744	284,544
60,000 UNDER	65,000	6,336	29,642	3,264	427	3,512	16,385	75,368	200,944
65,000 UNDER	70,000	5,080	24,559	2,512	2,742	3,952	26,626	58,680	179,124
70,000 UNDER	80,000	3,044	15,735	4,456	655	5,868	56,486	89,348	330,937
80,000 UNDER	90,000	2,228	18,313	2,512	378	3,420	33,431	51,260	199,485
90,000 UNDER	100,000	1,852	8,337	816	74	1,256	7,060	35,500	108,738
100,000 UNDER	200,000	3,540	25,967	3,320	1,101	7,580	104,870	104,100	514,867
200,000 UNDER	500,000	577	4,981	1,066	513	2,174	46,239	26,004	163,859
500,000 UNDER	1,000,000	60	656	136	145	479	16,110	3,787	37,867
1,000,000 AND OVER		29	212	55	91	266	12,750	1,782	27,293
TOTAL		182,947	\$569,306	134,568	\$28,344	88,421	\$568,164	2,141,462	\$6,682,367

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS		ZERO BRACKET AMOUNT		NON-ITEMIZER CONTRIBUTIONS		ITEMIZED DEDUCTIONS		MEDICAL EXPENSE	
		NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME		468,773	\$ 1,059,846	10,154	\$ 5,008	38,084	\$ 863,088	24,569	\$ 69,350
\$1 UNDER 1,000	1,000	178,018	389,384	18,160	3,294	12,480	129,854	6,052	17,328
1,000 UNDER 2,000	2,000	268,821	580,501	29,682	5,249	8,684	67,945	5,456	12,321
2,000 UNDER 3,000	3,000	301,058	665,664	47,969	8,103	13,104	135,407	6,236	21,644
3,000 UNDER 4,000	4,000	335,847	731,468	76,354	14,327	15,984	121,242	9,620	21,799
4,000 UNDER 5,000	5,000	340,971	757,927	100,079	24,314	25,576	173,334	14,948	39,042
5,000 UNDER 6,000	6,000	378,872	881,758	127,387	32,998	30,648	211,030	19,304	71,811
6,000 UNDER 7,000	7,000	326,927	781,092	122,242	40,586	36,324	293,520	25,228	67,947
7,000 UNDER 8,000	8,000	323,046	786,617	138,519	36,841	39,212	265,270	24,824	89,028
8,000 UNDER 9,000	9,000	307,211	751,454	130,116	44,352	38,652	257,063	28,180	99,733
9,000 UNDER 10,000	10,000	307,964	768,859	135,010	46,015	55,672	369,377	37,176	68,432
10,000 UNDER 11,000	11,000	271,445	669,409	126,742	44,753	63,348	454,964	42,844	100,187
11,000 UNDER 12,000	12,000	259,546	661,440	128,786	49,879	57,360	423,263	34,792	102,996
12,000 UNDER 13,000	13,000	235,412	601,128	121,536	53,662	63,008	463,842	40,000	94,454
13,000 UNDER 14,000	14,000	229,532	571,219	127,437	54,590	61,120	415,176	34,920	92,859
14,000 UNDER 15,000	15,000	212,471	526,911	111,246	52,107	63,788	418,450	31,096	66,337
15,000 UNDER 16,000	16,000	188,380	467,567	99,822	49,041	74,652	540,212	39,980	89,830
16,000 UNDER 17,000	17,000	183,035	466,904	104,241	46,658	65,172	473,235	31,536	71,501
17,000 UNDER 18,000	18,000	156,305	397,180	85,560	39,963	78,028	561,316	42,576	99,108
18,000 UNDER 19,000	19,000	152,025	384,483	94,123	50,681	74,268	563,318	36,432	100,275
19,000 UNDER 20,000	20,000	144,886	364,923	89,776	48,427	78,880	546,300	32,204	58,196
20,000 UNDER 21,000	21,000	147,067	382,229	89,300	58,077	72,480	536,833	30,600	83,233
21,000 UNDER 22,000	22,000	119,204	303,140	76,832	39,414	84,704	651,540	35,268	83,486
22,000 UNDER 23,000	23,000	125,591	330,095	81,857	47,834	85,392	645,020	32,948	68,829
23,000 UNDER 24,000	24,000	110,221	294,549	72,928	42,882	89,464	679,099	27,876	53,558
24,000 UNDER 25,000	25,000	93,454	253,566	70,602	44,935	85,768	685,572	32,820	70,577
25,000 UNDER 26,000	26,000	101,766	287,290	69,923	38,043	93,104	776,346	29,188	92,011
26,000 UNDER 27,000	27,000	86,827	241,161	57,862	25,657	98,128	781,028	30,884	44,390
27,000 UNDER 28,000	28,000	85,754	237,264	55,642	33,037	101,392	814,073	30,628	50,881
28,000 UNDER 29,000	29,000	70,503	195,318	51,109	26,260	97,952	855,737	34,744	76,960
29,000 UNDER 30,000	30,000	72,320	207,994	52,686	31,773	97,136	831,414	22,860	51,818
30,000 UNDER 35,000	35,000	262,297	754,006	180,947	120,930	492,392	4,592,726	126,624	234,231
35,000 UNDER 40,000	40,000	168,167	513,605	128,645	97,256	451,744	4,529,934	98,324	228,664
40,000 UNDER 45,000	45,000	95,927	298,946	74,476	62,379	371,452	4,121,064	69,888	152,868
45,000 UNDER 50,000	50,000	60,371	192,187	51,552	40,211	338,300	4,754,780	55,272	147,339
50,000 UNDER 55,000	55,000	36,589	115,290	30,823	32,677	272,340	3,570,071	41,324	136,136
55,000 UNDER 60,000	60,000	23,204	73,024	20,408	23,137	225,556	3,234,007	33,944	80,915
60,000 UNDER 65,000	65,000	12,496	39,679	10,424	14,415	174,080	2,696,636	19,392	48,418
65,000 UNDER 70,000	70,000	10,424	34,521	9,324	13,398	135,596	2,162,089	15,688	46,930
70,000 UNDER 80,000	80,000	16,200	51,108	14,724	17,954	173,184	3,084,613	19,676	40,063
80,000 UNDER 90,000	90,000	4,960	14,439	4,144	6,097	102,704	2,016,290	10,480	34,345
90,000 UNDER 100,000	100,000	5,776	19,754	4,804	9,024	64,224	1,498,307	4,364	10,182
100,000 UNDER 200,000	200,000	10,920	34,029	9,000	21,090	181,020	5,212,547	15,900	103,089
200,000 UNDER 500,000	500,000	2,994	9,330	2,539	9,429	52,063	2,504,468	2,232	47,056
500,000 UNDER 1,000,000	1,000,000	261	763	190	1,670	8,527	826,375	226	7,264
1,000,000 AND OVER		111	333	86	1,985	4,477	1,198,561	76	2,551
TOTAL		7,293,949	\$18,149,354	3,245,768	\$1,610,412	4,947,223	\$60,306,336	1,389,199	\$3,449,972

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS	REAL ESTATE TAXES		SALES TAX		LICENSE TAXES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	29,893	\$ 74,880	26,679	\$ 22,806	21,705	\$ 4,419
\$1 UNDER 1,000	9,124	11,753	11,068	5,594	5,768	918
1,000 UNDER 2,000	6,740	8,829	8,684	3,458	4,796	659
2,000 UNDER 3,000	8,152	10,676	11,160	5,838	6,740	1,035
3,000 UNDER 4,000	11,252	9,789	14,856	6,592	7,428	1,340
4,000 UNDER 5,000	15,076	13,435	21,440	9,580	13,508	2,034
5,000 UNDER 6,000	21,404	14,683	29,520	13,470	19,680	2,995
6,000 UNDER 7,000	25,952	22,227	33,848	13,382	21,936	2,754
7,000 UNDER 8,000	25,548	17,418	36,892	14,470	23,036	3,072
8,000 UNDER 9,000	24,172	15,086	36,488	12,708	26,704	3,914
9,000 UNDER 10,000	37,056	24,253	54,104	24,178	38,240	5,368
10,000 UNDER 11,000	40,468	31,852	60,716	27,518	39,432	4,784
11,000 UNDER 12,000	40,340	28,847	55,104	24,084	38,396	6,046
12,000 UNDER 13,000	45,300	34,154	60,532	25,887	43,696	7,428
13,000 UNDER 14,000	37,396	25,563	58,488	24,129	42,688	7,115
14,000 UNDER 15,000	38,808	27,636	61,908	28,309	46,704	8,043
15,000 UNDER 16,000	56,000	41,017	72,488	33,942	53,956	8,819
16,000 UNDER 17,000	41,760	28,732	63,448	36,946	47,804	8,245
17,000 UNDER 18,000	51,672	35,852	76,680	42,722	60,220	10,014
18,000 UNDER 19,000	50,508	35,557	70,316	39,895	54,672	8,394
19,000 UNDER 20,000	53,304	32,332	78,284	37,437	56,992	8,524
20,000 UNDER 21,000	51,288	37,710	70,224	43,461	56,900	9,885
21,000 UNDER 22,000	58,248	39,256	84,328	51,359	67,052	11,474
22,000 UNDER 23,000	57,368	40,204	83,668	51,631	66,520	12,700
23,000 UNDER 24,000	66,456	50,555	87,740	47,145	69,272	11,718
24,000 UNDER 25,000	58,468	46,760	83,136	47,617	65,924	12,269
25,000 UNDER 26,000	63,952	53,223	91,316	51,211	74,984	12,506
26,000 UNDER 27,000	68,536	50,896	96,404	58,691	79,816	17,706
27,000 UNDER 28,000	72,900	53,480	99,824	60,582	79,852	14,068
28,000 UNDER 29,000	71,396	56,330	96,008	63,901	73,744	14,288
29,000 UNDER 30,000	70,956	55,260	95,632	62,797	81,988	14,338
30,000 UNDER 35,000	378,824	315,770	480,948	337,862	404,088	82,136
35,000 UNDER 40,000	357,288	313,035	442,932	328,558	377,012	76,230
40,000 UNDER 45,000	314,704	296,937	369,472	304,594	305,020	69,020
45,000 UNDER 50,000	293,500	294,575	336,888	299,844	283,900	66,992
50,000 UNDER 55,000	239,396	250,616	269,608	271,504	240,900	63,576
55,000 UNDER 60,000	205,980	234,490	223,328	232,925	190,760	52,258
60,000 UNDER 65,000	157,676	196,437	173,264	192,771	147,976	41,671
65,000 UNDER 70,000	126,620	162,156	135,376	157,814	114,600	32,504
70,000 UNDER 80,000	163,108	238,559	172,744	210,455	144,184	47,070
80,000 UNDER 90,000	96,048	154,415	102,484	140,175	87,760	28,856
90,000 UNDER 100,000	61,336	117,524	64,224	97,749	50,564	19,170
100,000 UNDER 200,000	172,260	416,700	180,080	295,147	143,080	50,167
200,000 UNDER 500,000	49,531	178,038	51,507	111,195	37,576	17,039
500,000 UNDER 1,000,000	8,115	46,506	8,427	26,438	5,721	3,510
1,000,000 AND OVER	4,284	41,320	4,414	22,724	2,892	2,410
TOTAL	3,938,163	\$4,283,323	4,846,679	\$4,021,095	3,926,186	\$889,481

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS	OTHER TAXES		TOTAL TAXES		CASH CONTRIBUTIONS		OTHER THAN CASH CONTRIBUTIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	4,185	\$ 4,990	36,044	\$ 107,096	27,633	\$ 96,929	10,026	\$ 33,913
\$1 UNDER 1,000	1,632	2,891	12,040	21,156	8,592	19,031	3,072	7,144
1,000 UNDER 2,000	1,788	164	8,684	11,111	5,612	5,943	2,696	1,577
2,000 UNDER 3,000	2,100	373	11,976	17,922	10,628	17,913	4,172	2,053
3,000 UNDER 4,000	1,788	401	15,608	18,123	11,628	16,415	5,548	9,351
4,000 UNDER 5,000	3,824	1,024	23,696	26,073	17,836	12,730	9,528	3,118
5,000 UNDER 6,000	2,540	1,403	30,272	32,552	22,752	20,146	11,720	3,122
6,000 UNDER 7,000	4,796	1,356	36,104	39,719	28,364	58,779	8,400	3,074
7,000 UNDER 8,000	3,888	991	37,112	35,951	26,986	16,098	7,868	3,418
8,000 UNDER 9,000	3,512	734	37,304	32,442	26,804	11,976	2,933	2,933
9,000 UNDER 10,000	5,860	2,455	54,920	56,254	44,576	35,517	15,736	8,474
10,000 UNDER 11,000	5,768	1,826	62,972	65,979	50,088	33,417	17,304	7,694
11,000 UNDER 12,000	6,832	2,232	55,104	61,209	43,788	21,698	18,240	5,037
12,000 UNDER 13,000	8,180	2,672	63,008	70,141	49,436	32,264	21,036	5,971
13,000 UNDER 14,000	8,116	1,385	60,368	58,192	49,712	27,411	15,452	4,638
14,000 UNDER 15,000	4,924	2,234	62,660	66,223	54,040	33,896	21,880	6,127
15,000 UNDER 16,000	8,500	4,286	74,056	88,064	64,180	37,377	20,880	5,557
16,000 UNDER 17,000	4,796	1,744	64,044	75,667	57,304	34,259	21,668	8,859
17,000 UNDER 18,000	8,840	3,409	77,652	91,997	67,336	47,568	26,752	7,543
18,000 UNDER 19,000	7,804	1,287	72,792	85,132	61,256	37,336	22,448	6,302
19,000 UNDER 20,000	9,500	4,390	78,660	82,683	68,408	42,754	26,400	12,076
20,000 UNDER 21,000	7,648	3,136	72,104	94,191	62,540	43,883	23,512	9,096
21,000 UNDER 22,000	10,380	2,201	84,704	104,289	73,544	50,177	28,528	7,634
22,000 UNDER 23,000	12,196	2,904	84,640	107,438	74,672	57,015	30,848	9,114
23,000 UNDER 24,000	12,040	3,989	89,088	113,407	76,800	63,703	30,464	9,476
24,000 UNDER 25,000	8,556	2,098	85,016	108,744	74,608	47,765	31,564	13,751
25,000 UNDER 26,000	9,372	2,730	92,288	119,670	79,964	59,014	31,848	10,305
26,000 UNDER 27,000	14,608	4,285	97,752	131,578	85,244	57,585	38,184	11,673
27,000 UNDER 28,000	15,452	2,813	101,172	130,944	89,040	69,353	40,632	14,220
28,000 UNDER 29,000	15,964	3,822	96,760	138,341	82,208	65,706	38,256	10,988
29,000 UNDER 30,000	11,884	2,981	96,008	135,376	86,196	65,389	38,100	16,478
30,000 UNDER 35,000	64,304	27,221	488,348	762,990	438,336	324,764	188,200	59,836
35,000 UNDER 40,000	60,668	22,214	451,148	740,036	405,152	303,106	189,776	97,650
40,000 UNDER 45,000	51,156	14,622	370,792	685,173	340,432	294,573	170,900	67,025
45,000 UNDER 50,000	50,448	16,283	337,704	677,694	307,252	292,496	158,720	84,438
50,000 UNDER 55,000	45,424	19,569	271,680	605,264	252,920	247,819	141,936	65,698
55,000 UNDER 60,000	33,504	14,395	225,116	534,068	216,296	220,974	119,884	60,259
60,000 UNDER 65,000	33,420	14,592	173,704	445,471	164,572	180,679	93,916	45,303
65,000 UNDER 70,000	23,380	7,667	135,596	360,141	128,628	157,970	81,556	67,256
70,000 UNDER 80,000	33,364	16,456	173,184	512,540	165,528	202,593	101,710	57,470
80,000 UNDER 90,000	18,776	7,721	102,704	331,168	97,964	143,518	63,840	49,525
90,000 UNDER 100,000	8,700	3,559	64,224	238,002	61,932	109,477	32,832	91,995
100,000 UNDER 200,000	29,540	16,783	180,840	778,803	172,920	481,741	103,680	195,242
200,000 UNDER 500,000	8,304	6,766	51,947	313,038	49,522	330,744	26,897	189,987
500,000 UNDER 1,000,000	1,416	2,979	8,510	79,433	8,115	134,857	4,160	100,603
1,000,000 AND OVER	748	1,740	4,467	68,194	4,292	283,306	2,242	425,273
TOTAL	691,025	\$265,779	4,914,572	\$9,459,679	4,395,638	\$4,947,485	2,114,293	\$1,918,276

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS	CONTRIBUTION CARRYFORWARD PRIOR YEAR		CONTRIBUTIONS UNUSED		CONTRIBUTIONS DEDUCTED ¹¹		MORTGAGE INTEREST	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	4,314	\$ 81,924	20,728	\$ 163,682	27,661	\$ 49,084	23,688	\$ 253,979
\$1 UNDER 1,000	1,504	1,223	4,200	5,006	9,188	22,393	8,528	42,010
1,000 UNDER 2,000	—	—	752	1,533	5,988	5,988	5,768	20,469
2,000 UNDER 3,000	—	—	1,504	305	10,628	19,661	7,024	46,842
3,000 UNDER 4,000	752	1,816	3,760	6,057	12,004	21,525	8,776	35,196
4,000 UNDER 5,000	376	753	2,256	5,899	19,560	10,703	12,444	51,139
5,000 UNDER 6,000	376	8,101	2,852	10,968	25,384	20,401	16,232	56,921
6,000 UNDER 7,000	752	22,653	2,916	45,088	28,960	39,418	17,268	75,876
7,000 UNDER 8,000	376	167	1,880	2,825	28,336	16,859	21,064	80,879
8,000 UNDER 9,000	752	889	752	3,257	29,656	12,362	20,000	62,038
9,000 UNDER 10,000	376	75	440	2,621	46,300	41,446	30,408	118,683
10,000 UNDER 11,000	1,128	3,768	4,136	10,606	53,096	34,273	34,700	153,148
11,000 UNDER 12,000	752	1,265	596	1,731	46,044	26,268	33,288	127,876
12,000 UNDER 13,000	1,348	6,839	2,696	9,526	52,884	35,547	40,000	165,186
13,000 UNDER 14,000	752	6,960	1,568	7,247	51,216	31,761	31,500	128,857
14,000 UNDER 15,000	752	626	1,128	2,285	55,984	38,364	36,672	142,359
15,000 UNDER 16,000	752	537	972	1,276	67,252	42,195	47,940	200,945
16,000 UNDER 17,000	816	3,776	2,164	6,706	59,028	40,189	38,872	166,451
17,000 UNDER 18,000	752	1,321	972	3,285	68,904	53,148	49,280	190,596
18,000 UNDER 19,000	440	816	596	1,465	63,044	42,990	44,300	195,228
19,000 UNDER 20,000	1,192	278	2,164	3,221	69,224	51,887	51,012	214,366
20,000 UNDER 21,000	—	—	972	1,401	64,044	51,578	44,264	191,316
21,000 UNDER 22,000	2,100	3,812	1,348	6,195	76,240	55,428	56,396	247,025
22,000 UNDER 23,000	1,192	310	596	793	76,992	65,647	50,784	226,233
23,000 UNDER 24,000	1,348	1,933	1,568	15,694	79,432	59,418	63,412	286,986
24,000 UNDER 25,000	376	38	972	2,183	77,304	59,371	57,744	280,126
25,000 UNDER 26,000	376	175	972	1,100	82,880	68,394	63,100	326,823
26,000 UNDER 27,000	1,504	463	—	—	87,500	69,722	63,960	311,016
27,000 UNDER 28,000	1,192	657	1,128	3,716	92,708	80,514	66,940	318,904
28,000 UNDER 29,000	1,412	1,169	752	1,636	86,976	76,227	69,920	360,454
29,000 UNDER 30,000	816	7,932	1,036	8,693	89,268	81,106	69,544	354,308
30,000 UNDER 35,000	5,988	16,122	4,108	21,596	451,220	379,126	368,492	2,022,155
35,000 UNDER 40,000	5,704	1,948	3,136	21,728	416,348	380,976	344,700	1,954,071
40,000 UNDER 45,000	3,448	8,839	2,852	20,539	351,060	349,897	301,152	1,913,822
45,000 UNDER 50,000	5,520	14,121	1,788	18,013	317,944	373,042	279,912	1,870,448
50,000 UNDER 55,000	3,980	1,387	880	1,663	261,328	313,241	230,952	1,659,857
55,000 UNDER 60,000	1,348	5,160	1,348	5,896	220,880	280,496	199,160	1,541,745
60,000 UNDER 65,000	2,072	22,134	660	19,669	167,176	228,447	152,396	1,268,602
65,000 UNDER 70,000	1,632	7,685	660	5,295	131,140	227,616	119,880	995,874
70,000 UNDER 80,000	2,916	6,957	816	5,630	168,572	261,390	157,552	1,483,980
80,000 UNDER 90,000	596	3,612	220	9,553	100,632	187,102	92,252	973,873
90,000 UNDER 100,000	440	12,341	440	13,783	62,748	200,031	57,036	710,448
100,000 UNDER 200,000	3,480	144,579	3,140	215,577	175,140	605,986	154,520	2,242,487
200,000 UNDER 500,000	1,815	168,820	1,497	249,247	50,023	440,304	40,249	805,223
500,000 UNDER 1,000,000	575	103,480	504	144,490	8,200	194,449	6,108	174,034
1,000,000 AND OVER	414	317,846	365	530,624	4,329	495,801	3,004	120,242
TOTAL	68,506	\$995,307	90,790	\$1,619,303	4,530,425	\$6,241,769	3,692,193	\$25,169,096

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS	OTHER INTEREST		TOTAL INTEREST ¹⁴		CASUALTY LOSS		ALL OTHER DEDUCTIONS ¹²	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	29,752	\$ 244,062	33,820	\$ 498,041	431	\$ 1,384	32,662	\$ 138,134
\$1 UNDER 1,000	10,472	16,250	11,444	58,259	376	707	9,032	10,012
1,000 UNDER 2,000	6,804	15,788	7,556	36,257	—	—	6,804	2,271
2,000 UNDER 3,000	8,216	20,054	10,096	66,896	—	—	8,904	9,285
3,000 UNDER 4,000	12,160	17,065	14,636	52,261	376	714	12,976	6,821
4,000 UNDER 5,000	18,808	28,540	20,688	79,679	—	—	21,372	17,830
5,000 UNDER 6,000	19,680	22,451	23,660	79,372	376	693	24,412	6,202
6,000 UNDER 7,000	23,192	45,853	28,300	121,729	1,128	2,574	30,996	22,134
7,000 UNDER 8,000	25,420	29,899	31,564	110,777	—	—	30,592	12,654
8,000 UNDER 9,000	26,988	31,446	32,004	93,484	376	62	28,372	18,981
9,000 UNDER 10,000	37,240	51,733	46,673	170,415	1,128	2,690	43,228	30,141
10,000 UNDER 11,000	45,888	71,724	52,628	224,872	752	2,278	49,024	27,376
11,000 UNDER 12,000	41,028	69,740	47,456	197,616	1,348	11,333	44,164	23,841
12,000 UNDER 13,000	46,952	72,126	56,956	237,312	220	215	53,792	26,175
13,000 UNDER 14,000	47,292	64,935	53,720	193,792	1,128	4,514	51,024	34,059
14,000 UNDER 15,000	51,904	71,438	57,892	213,797	376	1,060	51,188	32,468
15,000 UNDER 16,000	58,660	87,055	65,840	288,001	220	13	61,484	32,110
16,000 UNDER 17,000	52,224	73,293	59,716	239,744	2,632	11,118	53,764	35,016
17,000 UNDER 18,000	64,420	95,924	73,700	286,520	1,504	3,412	64,604	27,131
18,000 UNDER 19,000	61,724	89,910	66,804	285,138	972	3,555	60,880	45,599
19,000 UNDER 20,000	68,124	91,273	74,176	305,639	376	541	67,620	47,354
20,000 UNDER 21,000	59,092	79,681	65,676	270,997	1,192	2,286	63,072	34,547
21,000 UNDER 22,000	73,352	116,339	81,348	363,364	1,128	4,429	73,040	40,545
22,000 UNDER 23,000	76,268	124,859	81,880	351,092	1,348	1,912	72,352	49,518
23,000 UNDER 24,000	79,928	115,246	86,548	402,231	972	939	77,672	49,516
24,000 UNDER 25,000	75,360	114,162	81,568	394,287	1,568	4,794	72,316	47,798
25,000 UNDER 26,000	77,772	114,929	86,520	441,753	376	94	81,916	54,425
26,000 UNDER 27,000	87,812	160,322	93,928	471,339	1,724	3,164	83,576	59,291
27,000 UNDER 28,000	90,040	165,167	97,880	484,071	972	3,951	91,168	63,712
28,000 UNDER 29,000	84,152	139,481	92,368	499,936	1,568	1,673	89,296	62,601
29,000 UNDER 30,000	84,528	139,006	91,368	493,315	—	—	83,960	69,230
30,000 UNDER 35,000	439,100	797,991	473,412	2,820,146	6,364	21,361	443,840	374,812
35,000 UNDER 40,000	416,084	856,116	442,272	2,810,187	4,484	18,111	406,384	351,961
40,000 UNDER 45,000	343,808	692,273	364,704	2,606,095	3,072	7,521	336,976	319,295
45,000 UNDER 50,000	314,616	691,853	331,836	2,562,302	2,292	1,485	311,580	292,919
50,000 UNDER 55,000	254,680	597,307	266,628	2,257,164	816	942	254,360	257,325
55,000 UNDER 60,000	210,868	538,730	221,192	2,080,475	596	1,795	217,828	256,258
60,000 UNDER 65,000	162,940	489,187	170,816	1,757,789	1,632	5,684	165,956	210,826
65,000 UNDER 70,000	126,116	365,272	132,992	1,361,146	376	376	127,372	165,880
70,000 UNDER 80,000	162,924	547,465	170,800	2,031,445	376	16,845	170,388	222,331
80,000 UNDER 90,000	95,828	354,046	100,696	1,327,919	220	46	100,192	135,710
90,000 UNDER 100,000	59,420	232,585	63,564	943,033	—	—	60,300	107,060
100,000 UNDER 200,000	162,300	1,047,790	173,560	3,290,277	600	24,087	196,540	410,306
200,000 UNDER 500,000	44,431	850,499	48,354	1,455,722	176	6,000	60,571	242,345
500,000 UNDER 1,000,000	7,360	281,395	7,901	455,429	20	1,846	10,666	87,954
1,000,000 AND OVER	3,939	379,380	4,169	499,622	6	5,820	6,040	126,572
TOTAL	4,349,666	\$11,101,640	4,701,312	\$36,270,737	45,597	\$182,024	4,464,259	\$4,698,340

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS	PERSONAL CREDIT ¹³		DEPENDENT CREDIT		TAX SAVINGS FROM INCOME AVERAGING		ELDERLY CREDIT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	506,857	\$ 29,415	188,481	\$ 2,639	—	\$ —	—	\$ —
\$1 UNDER 1,000	190,498	10,672	58,073	813	—	—	—	—
1,000 UNDER 2,000	277,505	15,164	82,440	1,154	—	—	—	—
2,000 UNDER 3,000	314,162	17,556	118,452	1,658	—	—	—	—
3,000 UNDER 4,000	351,831	19,379	132,638	1,857	—	—	—	—
4,000 UNDER 5,000	366,547	20,655	170,795	2,391	—	—	—	—
5,000 UNDER 6,000	409,520	23,991	221,620	3,103	—	—	1,348	3
6,000 UNDER 7,000	363,251	21,916	201,197	2,817	—	—	3,384	49
7,000 UNDER 8,000	362,258	21,973	206,930	2,897	1,192	17	1,348	44
8,000 UNDER 9,000	345,863	21,178	222,671	3,117	752	14	3,448	165
9,000 UNDER 10,000	363,636	22,927	271,639	3,803	1,724	93	4,044	259
10,000 UNDER 11,000	334,793	20,810	220,129	3,082	1,788	62	2,008	108
11,000 UNDER 12,000	316,906	20,389	221,831	3,106	1,944	108	3,072	253
12,000 UNDER 13,000	298,420	19,325	218,546	3,060	3,668	253	1,348	139
13,000 UNDER 14,000	290,652	18,273	199,359	2,791	3,448	206	2,164	143
14,000 UNDER 15,000	276,259	17,419	180,615	2,529	4,108	274	1,632	122
15,000 UNDER 16,000	263,032	16,795	158,634	2,221	4,328	281	2,852	174
16,000 UNDER 17,000	248,207	16,099	172,712	2,418	8,592	718	2,320	220
17,000 UNDER 18,000	234,333	15,344	160,379	2,245	3,356	398	596	27
18,000 UNDER 19,000	226,293	14,611	158,152	2,214	6,868	661	596	83
19,000 UNDER 20,000	223,766	14,477	135,654	1,899	4,704	536	—	—
20,000 UNDER 21,000	219,547	14,464	132,729	1,858	5,428	672	752	93
21,000 UNDER 22,000	203,908	13,458	138,070	1,933	9,500	1,147	—	—
22,000 UNDER 23,000	210,983	14,264	145,436	2,036	8,784	1,061	752	226
23,000 UNDER 24,000	199,685	13,669	145,599	2,038	7,464	879	752	242
24,000 UNDER 25,000	179,222	12,335	136,124	1,906	7,812	1,131	752	209
25,000 UNDER 26,000	194,870	13,518	142,171	1,990	9,160	1,122	—	—
26,000 UNDER 27,000	184,955	12,962	153,202	2,145	8,620	1,026	752	369
27,000 UNDER 28,000	187,146	13,028	135,833	1,902	12,544	1,720	—	—
28,000 UNDER 29,000	168,455	12,020	139,507	1,953	10,288	1,456	220	110
29,000 UNDER 30,000	169,456	12,193	140,910	1,973	11,828	1,642	220	31
30,000 UNDER 35,000	754,689	54,259	660,441	9,246	43,140	6,679	1,412	613
35,000 UNDER 40,000	619,911	46,053	584,071	8,177	48,228	8,540	1,348	522
40,000 UNDER 45,000	467,379	36,518	481,727	6,744	37,636	8,173	1,348	786
45,000 UNDER 50,000	398,671	31,778	421,616	5,903	41,496	11,053	—	—
50,000 UNDER 55,000	308,929	25,046	350,406	4,906	36,312	7,797	376	141
55,000 UNDER 60,000	248,760	20,357	272,576	3,816	30,832	7,315	—	—
60,000 UNDER 65,000	186,576	15,287	206,248	2,887	24,516	7,465	972	580
65,000 UNDER 70,000	146,020	12,139	147,292	2,062	24,460	10,579	—	—
70,000 UNDER 80,000	189,384	15,551	185,516	2,597	35,140	12,121	—	—
80,000 UNDER 90,000	107,664	8,874	120,244	1,683	20,628	12,323	—	—
90,000 UNDER 100,000	70,000	5,834	73,684	1,032	17,584	11,994	—	—
100,000 UNDER 200,000	191,940	15,578	200,260	2,804	44,620	39,944	120	52
200,000 UNDER 500,000	55,057	4,401	52,251	732	13,230	13,298	*	1
500,000 UNDER 1,000,000	8,788	696	7,762	109	1,685	1,655	*	+
1,000,000 AND OVER	4,588	363	4,045	57	792	576	*	1
TOTAL	12,241,172	\$823,014	8,878,667	\$124,303	558,699	\$174,989	39,544	\$5,765

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS	INCOME TAX WITHHELD		ESTIMATE PAID		EXCESS SDI		RENTER'S CREDIT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	18,370	\$ 8,877	6,408	\$ 18,498	467	\$ 63	400,273	\$ 32,989
\$1 UNDER 1,000	74,492	2,948	972	625	1,539	2	85,793	7,988
1,000 UNDER 2,000	162,503	3,073	2,100	151	1,539	10	93,154	9,087
2,000 UNDER 3,000	188,081	6,479	2,632	1,161	1,026	13	125,438	12,419
3,000 UNDER 4,000	220,435	10,307	4,136	1,218	1,265	37	130,562	12,094
4,000 UNDER 5,000	223,657	13,304	3,072	940	513	21	155,209	14,777
5,000 UNDER 6,000	256,906	16,254	8,648	1,278	889	30	183,214	18,251
6,000 UNDER 7,000	232,346	20,192	7,144	2,847	376	5	164,647	16,827
7,000 UNDER 8,000	246,751	22,270	9,977	1,941	—	—	163,621	16,694
8,000 UNDER 9,000	230,704	25,414	16,452	4,271	—	—	166,840	16,566
9,000 UNDER 10,000	254,992	34,316	22,760	4,330	—	—	186,460	18,928
10,000 UNDER 11,000	244,592	39,202	22,109	4,791	—	—	168,344	16,723
11,000 UNDER 12,000	239,450	45,385	19,588	4,139	—	—	158,100	16,356
12,000 UNDER 13,000	216,388	46,896	23,980	6,213	375	14	143,459	14,430
13,000 UNDER 14,000	223,436	53,571	27,364	7,144	752	6	148,490	14,512
14,000 UNDER 15,000	224,310	63,493	19,596	7,295	972	24	151,812	14,595
15,000 UNDER 16,000	208,085	63,144	25,464	7,703	376	34	120,218	11,903
16,000 UNDER 17,000	196,356	69,842	25,456	7,226	376	30	131,870	12,963
17,000 UNDER 18,000	194,613	72,045	23,080	8,511	1,504	38	121,162	11,627
18,000 UNDER 19,000	184,399	79,862	27,336	10,198	752	24	123,863	11,968
19,000 UNDER 20,000	190,926	91,818	21,420	8,771	2,696	95	108,490	10,514
20,000 UNDER 21,000	182,733	96,634	27,308	11,781	1,880	45	117,610	11,685
21,000 UNDER 22,000	174,696	96,906	21,576	10,375	3,209	62	94,434	9,121
22,000 UNDER 23,000	182,625	108,749	21,200	12,934	9,955	133	114,530	11,513
23,000 UNDER 24,000	172,152	111,742	24,244	11,964	12,093	250	97,497	9,803
24,000 UNDER 25,000	153,906	108,641	19,421	10,844	10,398	219	83,789	8,508
25,000 UNDER 26,000	166,786	125,788	22,804	13,488	9,866	171	91,559	9,423
26,000 UNDER 27,000	166,251	132,594	20,512	11,233	14,534	439	85,517	8,824
27,000 UNDER 28,000	160,446	132,707	26,096	19,989	12,533	394	83,159	8,329
28,000 UNDER 29,000	144,635	121,352	25,784	19,500	11,048	465	73,196	7,464
29,000 UNDER 30,000	148,708	132,653	21,108	15,315	10,545	341	72,958	7,841
30,000 UNDER 35,000	673,729	709,429	90,180	79,658	51,661	2,754	280,751	29,160
35,000 UNDER 40,000	562,259	703,869	78,148	79,708	43,216	2,589	202,443	22,319
40,000 UNDER 45,000	420,235	558,199	65,456	77,358	34,697	2,188	108,671	12,660
45,000 UNDER 50,000	355,515	562,318	62,192	88,020	29,029	1,939	77,117	9,215
50,000 UNDER 55,000	282,285	503,857	48,128	77,607	28,608	1,950	52,424	6,263
55,000 UNDER 60,000	227,032	445,248	44,880	71,045	24,528	1,818	33,100	4,071
60,000 UNDER 65,000	169,440	371,352	33,292	71,674	12,084	1,127	22,216	2,600
65,000 UNDER 70,000	129,196	306,156	33,292	71,994	13,432	1,312	15,660	1,957
70,000 UNDER 80,000	163,924	463,040	51,472	133,950	15,128	1,510	16,952	1,911
80,000 UNDER 90,000	95,764	313,446	30,000	92,071	8,976	1,027	7,628	936
90,000 UNDER 100,000	56,880	220,554	21,996	105,711	6,308	700	4,804	592
100,000 UNDER 200,000	145,280	792,860	101,340	671,644	15,920	2,094	10,520	1,171
200,000 UNDER 500,000	36,430	426,191	39,166	689,777	4,718	685	1,924	191
500,000 UNDER 1,000,000	5,881	146,799	7,361	392,067	1,079	190	257	25
1,000,000 AND OVER	3,129	194,321	4,168	1,129,411	767	170	129	13
TOTAL	9,211,709	\$8,674,097	1,260,818	\$4,078,369	401,630	\$25,018	4,979,864	\$497,806

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS		TAX DUE AT TIME OF FILING		OVERPAID		REFUND		CREDIT TO NEXT YEAR'S TAXES	
		NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME		1,605	\$ 2,049	420,011	\$ 56,528	417,620	\$ 53,887	3,182	\$ 2,641
\$1 UNDER	1,000	7,912	677	139,885	10,904	139,509	10,884	376	21
1,000 UNDER	2,000	4,648	109	212,656	12,155	211,904	12,009	1,504	145
2,000 UNDER	3,000	7,536	308	247,706	19,374	246,578	19,246	1,504	127
3,000 UNDER	4,000	5,592	469	280,328	22,985	279,200	21,591	1,880	1,394
4,000 UNDER	5,000	6,628	523	292,937	28,132	291,433	28,062	1,504	70
5,000 UNDER	6,000	9,863	299	328,790	34,619	327,286	34,245	2,632	374
6,000 UNDER	7,000	32,796	500	287,387	37,800	286,259	37,665	3,008	136
7,000 UNDER	8,000	30,057	831	293,699	36,336	292,947	36,012	3,760	324
8,000 UNDER	9,000	28,306	1,306	281,413	38,152	279,533	37,077	7,896	1,075
9,000 UNDER	10,000	44,445	2,470	284,143	42,571	280,759	42,200	6,392	371
10,000 UNDER	11,000	42,017	3,481	265,586	41,780	259,194	40,394	8,648	1,386
11,000 UNDER	12,000	39,947	2,902	251,072	44,297	246,184	43,605	6,016	692
12,000 UNDER	13,000	49,488	4,231	227,611	43,250	223,099	42,632	7,144	618
13,000 UNDER	14,000	43,814	3,460	235,953	42,733	227,681	41,595	11,656	1,139
14,000 UNDER	15,000	41,475	4,392	224,138	47,566	218,278	46,296	8,492	1,271
15,000 UNDER	16,000	55,600	5,589	200,444	41,630	197,060	41,087	5,264	543
16,000 UNDER	17,000	37,958	4,231	201,996	43,927	197,860	42,781	8,272	1,146
17,000 UNDER	18,000	42,510	5,718	186,935	42,802	181,295	41,562	8,272	1,240
18,000 UNDER	19,000	41,815	7,296	179,214	44,476	172,070	43,128	10,904	1,348
19,000 UNDER	20,000	47,289	7,367	174,753	43,826	171,369	42,528	7,520	1,298
20,000 UNDER	21,000	39,406	5,609	177,885	46,414	170,741	44,728	10,748	1,686
21,000 UNDER	22,000	38,332	7,265	163,320	42,012	157,084	40,910	7,740	1,102
22,000 UNDER	23,000	43,868	7,529	164,107	48,604	161,475	46,863	5,640	1,741
23,000 UNDER	24,000	38,535	8,909	159,133	48,452	155,749	47,410	5,264	1,042
24,000 UNDER	25,000	38,296	7,839	137,781	46,048	133,645	44,575	7,520	1,473
25,000 UNDER	26,000	40,873	9,744	153,621	52,270	146,853	49,625	10,528	2,644
26,000 UNDER	27,000	45,080	8,531	138,747	51,365	134,987	50,196	7,144	1,169
27,000 UNDER	28,000	47,848	10,090	138,546	50,078	133,282	47,856	8,648	2,223
28,000 UNDER	29,000	40,816	10,106	125,622	46,390	118,854	43,571	9,400	2,819
29,000 UNDER	30,000	46,300	11,089	122,404	45,027	117,516	43,488	6,768	1,539
30,000 UNDER	35,000	217,009	62,749	533,920	234,031	515,496	222,701	30,456	11,330
35,000 UNDER	40,000	202,464	64,766	414,311	211,126	396,263	201,359	25,944	9,767
40,000 UNDER	45,000	188,632	73,529	278,151	149,874	266,119	141,700	19,928	8,174
45,000 UNDER	50,000	163,189	81,342	234,730	145,865	223,166	137,094	16,076	8,771
50,000 UNDER	55,000	137,208	67,856	170,749	112,887	163,605	102,469	16,544	10,418
55,000 UNDER	60,000	122,360	76,565	125,804	95,128	118,440	89,596	11,876	5,532
60,000 UNDER	65,000	91,916	68,393	93,532	71,084	86,168	65,537	8,868	5,547
65,000 UNDER	70,000	80,376	71,365	65,268	53,235	56,244	44,364	12,408	8,871
70,000 UNDER	80,000	109,232	124,452	80,152	86,491	71,880	75,698	11,280	10,793
80,000 UNDER	90,000	65,424	94,144	42,240	47,940	39,012	42,510	6,236	5,430
90,000 UNDER	100,000	42,708	77,904	27,292	45,382	21,276	32,983	7,896	12,399
100,000 UNDER	200,000	114,300	443,066	76,760	201,051	57,860	146,709	26,960	54,342
200,000 UNDER	500,000	33,150	464,469	21,727	136,894	13,476	82,661	11,543	54,234
500,000 UNDER	1,000,000	4,440	146,101	4,306	60,236	2,298	29,779	2,751	30,458
1,000,000 AND OVER		2,093	283,377	2,458	129,891	1,138	48,428	1,773	81,463
TOTAL		2,615,156	\$2,344,997	8,869,223	\$3,033,618	8,609,745	\$2,681,296	405,765	\$352,326

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS	SOLAR CREDIT		ENERGY CONSERVATION CREDIT		TAX CREDIT TO OTHER STATES		MISCELLANEOUS CREDITS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	—	\$ —	—	\$ —	—	\$ —	4,721	\$ 114
\$1 UNDER 1,000	—	—	—	—	440	1	972	11
1,000 UNDER 2,000	—	—	—	—	376	9	4,576	92
2,000 UNDER 3,000	—	—	—	—	—	—	3,292	18
3,000 UNDER 4,000	—	—	—	—	—	—	8,244	79
4,000 UNDER 5,000	—	—	—	—	376	44	5,704	79
5,000 UNDER 6,000	—	—	—	—	376	26	53,301	184
6,000 UNDER 7,000	—	—	220	6	—	—	178,788	1,909
7,000 UNDER 8,000	376	5	376	1	—	—	188,196	2,928
8,000 UNDER 9,000	—	—	376	19	—	—	181,787	2,528
9,000 UNDER 10,000	—	—	972	76	376	4	31,338	567
10,000 UNDER 11,000	—	—	752	73	—	—	2,833	51
11,000 UNDER 12,000	—	—	752	53	376	6	24,952	252
12,000 UNDER 13,000	376	70	1,192	91	376	33	49,386	704
13,000 UNDER 14,000	376	15	376	17	—	—	66,651	1,355
14,000 UNDER 15,000	752	67	220	11	220	23	71,197	1,886
15,000 UNDER 16,000	—	—	1,504	136	596	4	75,366	2,090
16,000 UNDER 17,000	—	—	2,852	312	440	24	86,620	2,723
17,000 UNDER 18,000	376	59	—	—	596	137	86,176	2,448
18,000 UNDER 19,000	752	25	972	61	—	—	36,579	1,418
19,000 UNDER 20,000	1,128	217	752	50	—	—	20,598	1,050
20,000 UNDER 21,000	1,128	170	2,476	285	220	49	18,692	549
21,000 UNDER 22,000	752	120	1,128	64	—	—	20,060	476
22,000 UNDER 23,000	2,100	125	752	51	972	393	28,816	756
23,000 UNDER 24,000	1,348	237	1,348	122	—	—	21,700	621
24,000 UNDER 25,000	376	111	1,192	176	—	—	17,558	473
25,000 UNDER 26,000	752	156	1,504	176	—	—	22,102	531
26,000 UNDER 27,000	1,128	158	376	41	376	32	24,011	605
27,000 UNDER 28,000	376	62	1,128	129	—	—	20,548	539
28,000 UNDER 29,000	752	47	2,256	299	752	113	19,529	460
29,000 UNDER 30,000	1,348	126	220	6	440	18	20,236	486
30,000 UNDER 35,000	1,880	326	6,896	769	660	401	93,503	2,255
35,000 UNDER 40,000	4,200	1,248	5,548	942	1,632	640	89,613	2,214
40,000 UNDER 45,000	3,576	2,020	6,584	838	1,412	480	74,991	1,837
45,000 UNDER 50,000	1,348	854	3,796	771	1,788	1,010	81,607	1,398
50,000 UNDER 55,000	2,320	1,330	3,668	724	220	14	54,317	1,271
55,000 UNDER 60,000	1,128	1,207	1,788	428	972	332	45,992	1,125
60,000 UNDER 65,000	1,724	1,106	2,164	221	816	411	29,496	759
65,000 UNDER 70,000	660	699	2,668	193	1,256	782	25,140	578
70,000 UNDER 80,000	3,512	5,407	816	135	1,256	1,630	26,020	595
80,000 UNDER 90,000	752	1,850	2,292	344	596	130	17,044	399
90,000 UNDER 100,000	—	—	1,632	1,005	660	110	9,388	218
100,000 UNDER 200,000	3,340	9,002	2,940	1,390	3,700	6,276	17,600	451
200,000 UNDER 500,000	1,526	8,301	836	620	2,282	7,926	2,792	76
500,000 UNDER 1,000,000	211	2,528	97	228	629	4,735	223	23
1,000,000 AND OVER	162	36,208	47	102	453	10,249	85	3
TOTAL	40,535	\$73,856	65,468	\$10,965	25,640	\$36,042	1,942,340	\$41,184

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS	PREFERENCE TAX		TOTAL OTHER TAXES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	1,690	\$ 5,865	2,181	\$ 5,950
\$1 UNDER 1,000	660	1,156	880	1,160
1,000 UNDER 2,000	220	+	440	9
2,000 UNDER 3,000	1,348	185	1,348	185
3,000 UNDER 4,000	440	62	880	162
4,000 UNDER 5,000	880	163	880	163
5,000 UNDER 6,000	596	61	816	87
6,000 UNDER 7,000	1,568	210	1,788	214
7,000 UNDER 8,000	660	51	1,036	62
8,000 UNDER 9,000	596	16	1,568	109
9,000 UNDER 10,000	440	38	816	42
10,000 UNDER 11,000	440	390	1,256	453
11,000 UNDER 12,000	660	16	660	16
12,000 UNDER 13,000	2,164	471	2,916	524
13,000 UNDER 14,000	1,696	102	2,292	137
14,000 UNDER 15,000	972	26	1,192	46
15,000 UNDER 16,000	1,788	288	2,760	402
16,000 UNDER 17,000	220	1	816	66
17,000 UNDER 18,000	2,136	244	2,732	258
18,000 UNDER 19,000	1,852	513	3,796	677
19,000 UNDER 20,000	2,008	256	3,952	344
20,000 UNDER 21,000	1,412	19	1,632	55
21,000 UNDER 22,000	2,292	186	2,668	205
22,000 UNDER 23,000	2,888	1,012	3,640	1,103
23,000 UNDER 24,000	2,952	595	3,328	630
24,000 UNDER 25,000	1,696	172	2,292	199
25,000 UNDER 26,000	3,484	689	3,484	689
26,000 UNDER 27,000	2,008	196	2,604	212
27,000 UNDER 28,000	2,292	301	3,328	397
28,000 UNDER 29,000	5,052	1,005	6,308	1,075
29,000 UNDER 30,000	3,484	240	5,272	328
30,000 UNDER 35,000	13,588	2,188	19,484	2,769
35,000 UNDER 40,000	16,952	3,602	21,564	3,860
40,000 UNDER 45,000	13,064	5,281	17,364	5,624
45,000 UNDER 50,000	11,588	5,447	13,972	5,706
50,000 UNDER 55,000	10,800	3,682	12,872	3,845
55,000 UNDER 60,000	11,680	3,164	15,632	3,469
60,000 UNDER 65,000	10,608	4,708	12,836	5,025
65,000 UNDER 70,000	9,764	3,947	10,644	4,033
70,000 UNDER 80,000	21,544	9,962	25,340	10,207
80,000 UNDER 90,000	14,696	11,110	15,888	11,165
90,000 UNDER 100,000	12,844	11,130	13,660	11,887
100,000 UNDER 200,000	63,280	104,497	64,580	105,080
200,000 UNDER 500,000	33,445	180,028	33,719	180,292
500,000 UNDER 1,000,000	6,539	93,100	6,572	93,194
1,000,000 AND OVER	3,745	242,336	3,764	242,360
TOTAL	304,732	\$698,711	357,452	\$704,475

FOOTNOTES FOLLOW THIS SECTION

TABLE 4B†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Single Returns — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS		NUMBER OF RETURNS		ADJUSTED ¹ GROSS INCOME (THOUSANDS)	DEDUCTIONS ² (THOUSANDS)	TAXABLE ³ INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS ⁴ (THOUSANDS)	TAX AFTER CREDITS ⁵ (THOUSANDS)
		ALL	TAXABLE						
NO ADJUSTED GROSS INCOME		313,618	254	\$ -411,557	\$ 620,366	\$ 128,324	\$ 8,653	\$ 13,903	\$ 692
\$1 UNDER 1,000		128,897	6,180	278,862	240,581	196,267	14,273	5,667	455
1,000 UNDER 2,000		194,284	4,484	346,484	347,134	55,610	1,374	8,499	87
2,000 UNDER 3,000		209,140	7,684	639,045	386,326	267,179	6,315	9,126	404
3,000 UNDER 4,000		247,587	12,260	996,269	460,540	547,274	9,617	10,853	672
4,000 UNDER 5,000		244,994	10,004	1,187,471	479,478	725,284	9,899	10,725	689
5,000 UNDER 6,000		250,518	56,007	1,431,017	528,569	934,038	11,494	11,152	785
6,000 UNDER 7,000		206,600	171,476	1,387,346	440,077	961,077	12,945	10,931	1,532
7,000 UNDER 8,000		208,590	185,823	1,626,504	490,624	1,170,733	18,294	12,095	4,578
8,000 UNDER 9,000		187,341	172,559	1,615,875	452,362	1,199,711	19,049	10,815	8,054
9,000 UNDER 10,000		186,534	175,117	1,849,723	442,552	1,415,484	28,996	9,046	15,182
10,000 UNDER 11,000		175,911	167,639	1,889,321	436,915	1,462,761	29,771	8,011	19,955
11,000 UNDER 12,000		151,518	144,530	1,777,160	385,929	1,403,123	30,299	7,156	21,854
12,000 UNDER 13,000		141,204	137,444	1,813,000	363,827	1,455,871	34,549	6,726	25,588
13,000 UNDER 14,000		150,460	146,324	2,044,613	397,239	1,665,574	40,610	7,021	33,013
14,000 UNDER 15,000		143,942	141,686	2,115,549	358,620	1,756,929	46,421	6,784	38,615
15,000 UNDER 16,000		130,042	128,162	2,021,656	372,630	1,655,708	45,536	6,084	39,429
16,000 UNDER 17,000		117,641	115,761	1,954,594	313,325	1,641,269	48,641	6,127	41,907
17,000 UNDER 18,000		108,366	107,238	1,896,713	315,422	1,587,268	49,024	5,160	43,942
18,000 UNDER 19,000		109,605	106,973	2,045,692	369,203	1,686,944	55,644	5,341	50,285
19,000 UNDER 20,000		107,904	106,776	2,121,185	338,539	1,786,129	62,253	5,348	56,175
20,000 UNDER 21,000		100,567	98,311	2,081,628	348,014	1,733,769	63,493	4,952	57,218
21,000 UNDER 22,000		92,156	91,404	1,991,065	307,432	1,687,348	64,257	4,836	58,936
22,000 UNDER 23,000		87,580	87,204	2,250,511	321,205	1,934,028	95,781	4,700	61,412
23,000 UNDER 24,000		80,103	80,103	1,884,903	286,494	1,599,088	65,628	3,944	62,165
24,000 UNDER 25,000		70,316	69,188	1,727,194	283,795	1,443,399	61,198	4,024	56,951
25,000 UNDER 26,000		74,554	73,050	1,905,021	380,273	1,543,764	67,588	4,303	63,841
26,000 UNDER 27,000		66,296	66,296	1,765,131	281,534	1,484,172	68,586	3,461	64,962
27,000 UNDER 28,000		70,473	70,473	1,935,177	304,357	1,630,820	77,010	4,447	72,893
28,000 UNDER 29,000		56,173	56,173	1,613,084	255,896	1,357,188	67,493	3,709	63,113
29,000 UNDER 30,000		54,578	54,202	1,615,859	273,844	1,349,235	68,492	3,423	64,805
30,000 UNDER 35,000		241,935	241,935	7,834,326	1,303,958	6,530,368	357,735	15,165	342,374
35,000 UNDER 40,000		162,339	160,991	6,073,178	1,205,790	4,872,860	294,152	12,833	281,263
40,000 UNDER 45,000		83,932	83,932	3,548,508	726,709	2,823,072	184,192	8,478	176,557
45,000 UNDER 50,000		55,968	55,592	2,647,455	525,710	2,124,631	149,064	6,971	143,515
50,000 UNDER 55,000		34,961	34,585	1,832,867	346,013	1,518,487	114,198	3,048	112,452
55,000 UNDER 60,000		23,884	23,884	1,366,327	239,590	1,126,737	87,603	2,717	86,872
60,000 UNDER 65,000		16,440	16,440	1,026,363	176,078	850,285	68,396	1,605	67,981
65,000 UNDER 70,000		9,728	9,728	656,185	122,484	533,701	43,829	1,546	44,072
70,000 UNDER 80,000		16,448	16,448	1,236,467	206,489	1,029,978	88,525	3,200	86,371
80,000 UNDER 90,000		8,948	8,948	781,296	149,237	632,059	55,842	2,588	55,452
90,000 UNDER 100,000		3,740	3,740	351,198	49,715	301,483	27,443	857	28,746
100,000 UNDER 200,000		20,740	20,680	2,804,278	465,804	2,347,174	226,655	7,099	244,820
200,000 UNDER 500,000		7,458	7,454	2,184,526	284,577	1,900,481	197,712	2,996	225,844
500,000 UNDER 1,000,000		1,272	1,272	883,887	106,687	777,241	83,563	1,020	96,875
1,000,000 AND OVER		649	648	2,000,980	191,419	1,811,109	198,236	14,413	221,578
TOTAL		5,155,934	3,537,062	84,623,936	\$17,683,412	\$68,645,264	\$3,460,348	\$302,905	\$3,244,961

TABLE 4C†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Returns — 1946 Taxable Year

ADJUSTED GROSS INCOME CLASS		NUMBER OF RETURNS		ADJUSTED ¹ GROSS INCOME (THOUSANDS)	DEDUCTIONS ² (THOUSANDS)	TAXABLE ³ INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS ⁴ (THOUSANDS)	TAX AFTER CREDITS ⁵ (THOUSANDS)
		ALL	TAXABLE						
NO ADJUSTED GROSS INCOME		143,187	1,698	\$ -331,422	\$ 1,125,280	\$ 1,351,777	\$ 111,879	\$ 14,150	\$ 5,155
\$1 UNDER	1,000	29,122	4,300	416,950	166,429	340,543	25,054	2,882	866
1,000 UNDER	2,000	45,650	5,364	288,015	191,046	189,124	7,577	4,726	165
2,000 UNDER	3,000	46,208	6,684	431,285	230,080	256,886	12,479	4,916	441
3,000 UNDER	4,000	54,581	4,768	417,289	242,001	206,319	12,707	5,859	452
4,000 UNDER	5,000	68,458	5,584	509,740	302,958	236,656	7,749	7,485	625
5,000 UNDER	6,000	77,864	4,392	685,622	327,208	377,928	18,335	8,501	652
6,000 UNDER	7,000	80,002	6,584	787,606	392,322	431,226	16,248	8,410	943
7,000 UNDER	8,000	85,027	5,832	803,857	356,947	456,183	10,640	8,967	766
8,000 UNDER	9,000	95,361	6,336	940,391	382,534	564,564	10,345	10,080	872
9,000 UNDER	10,000	93,803	7,088	1,177,601	430,265	751,524	22,255	10,324	1,377
10,000 UNDER	11,000	91,722	7,024	1,183,530	490,390	713,827	14,790	9,776	1,353
11,000 UNDER	12,000	103,322	22,250	1,340,134	514,405	846,954	13,730	10,886	1,342
12,000 UNDER	13,000	101,832	41,777	1,330,389	537,353	832,458	11,042	11,475	1,342
13,000 UNDER	14,000	85,187	50,713	1,184,542	415,022	785,266	10,586	9,951	1,134
14,000 UNDER	15,000	85,976	55,810	1,269,738	450,429	825,286	11,254	10,454	1,452
15,000 UNDER	16,000	84,589	63,122	1,459,108	465,853	1,010,222	22,363	10,443	3,679
16,000 UNDER	17,000	79,461	61,910	1,349,900	432,441	925,218	14,690	10,388	3,883
17,000 UNDER	18,000	67,580	69,668	1,510,829	491,850	1,025,231	16,772	10,445	5,922
18,000 UNDER	19,000	80,218	71,057	1,547,617	449,526	1,105,746	20,052	9,404	9,112
19,000 UNDER	20,000	77,471	70,483	1,566,497	433,665	1,132,871	20,889	8,586	10,700
20,000 UNDER	21,000	86,675	78,027	1,801,637	475,185	1,326,624	24,081	9,728	14,001
21,000 UNDER	22,000	83,439	74,415	1,823,811	517,364	1,306,447	24,409	9,459	14,635
22,000 UNDER	23,000	87,838	83,482	2,036,783	483,549	1,553,234	31,832	10,419	20,616
23,000 UNDER	24,000	86,092	80,828	2,070,948	532,055	1,538,894	33,965	9,989	20,667
24,000 UNDER	25,000	83,050	76,282	2,071,317	548,363	1,525,749	32,862	9,599	22,360
25,000 UNDER	26,000	92,574	90,318	2,390,117	553,964	1,838,802	41,397	10,309	30,117
26,000 UNDER	27,000	88,804	84,668	2,411,286	580,673	1,830,613	44,319	10,360	30,485
27,000 UNDER	28,000	95,841	93,209	2,778,030	618,595	2,159,435	60,573	10,804	38,065
28,000 UNDER	29,000	91,222	89,342	2,617,886	675,313	1,947,356	46,468	10,633	36,495
29,000 UNDER	30,000	93,679	91,799	2,810,346	654,759	2,158,767	56,273	10,629	42,889
30,000 UNDER	35,000	433,635	423,859	14,398,856	3,628,214	10,791,821	302,317	51,115	235,195
35,000 UNDER	40,000	410,175	407,167	15,557,817	3,514,179	12,051,183	377,696	50,500	322,745
40,000 UNDER	45,000	362,687	359,303	15,419,491	3,559,492	11,862,677	409,018	46,400	364,080
45,000 UNDER	50,000	324,419	322,915	15,561,087	3,560,547	12,006,289	466,703	42,758	417,105
50,000 UNDER	55,000	263,992	262,864	13,854,852	3,248,975	10,626,219	443,072	36,793	407,249
55,000 UNDER	60,000	218,696	218,696	12,621,134	3,002,799	9,618,335	436,577	30,356	400,973
60,000 UNDER	65,000	165,524	164,020	10,364,716	2,519,726	7,865,556	385,015	25,021	360,603
65,000 UNDER	70,000	132,716	132,716	8,979,423	2,032,692	6,946,730	367,706	23,957	343,375
70,000 UNDER	80,000	168,132	167,380	12,533,800	2,863,999	9,669,801	557,936	33,924	530,975
80,000 UNDER	90,000	97,744	97,744	8,313,239	1,872,441	6,440,799	411,555	22,904	392,934
90,000 UNDER	100,000	63,812	63,812	6,396,055	1,436,472	4,959,583	351,614	19,115	313,442
100,000 UNDER	200,000	165,320	164,880	22,030,938	4,597,224	17,453,929	1,417,412	65,995	1,407,102
200,000 UNDER	500,000	45,684	45,611	13,412,779	2,141,381	11,320,979	1,105,926	30,712	1,163,850
500,000 UNDER	1,000,000	7,158	7,150	4,937,597	683,564	4,295,091	450,672	8,375	501,687
1,000,000 AND OVER		3,702	3,693	10,408,098	952,319	9,533,370	1,037,385	16,975	1,176,560
TOTAL		5,445,231	4,256,624	\$227,471,341	\$54,083,848	\$176,994,092	\$9,328,219	\$794,937	\$8,660,438

FOOTNOTES: FOLLOW THIS SECTION

TABLE 4D†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Separate Returns — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS		NUMBER OF RETURNS		ADJUSTED ¹ GROSS INCOME (THOUSANDS)	DEDUCTIONS ² (THOUSANDS)	TAXABLE ³ INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS ⁴ (THOUSANDS)	TAX AFTER CREDITS ⁵ (THOUSANDS)
		ALL	TAXABLE						
NO ADJUSTED GROSS INCOME		15,777	223	\$ -100,238	\$ 33,094	\$ 48,347	\$ 1,907	\$ 843	\$ 69
\$1 UNDER 1,000	1,000	3,913	596	81,504	12,870	73,368	7,260	205	15
1,000 UNDER 2,000	2,000	8,084	596	16,931	13,889	4,519	71	381	6
2,000 UNDER 3,000	3,000	10,907	376	33,362	20,749	13,712	149	556	3
3,000 UNDER 4,000	4,000	5,143	596	25,640	12,346	13,294	164	238	12
4,000 UNDER 5,000	5,000	7,756	1,192	48,967	14,536	34,432	916	378	122
5,000 UNDER 6,000	6,000	10,598	2,530	61,067	21,223	40,606	473	599	29
6,000 UNDER 7,000	7,000	10,219	8,578	69,970	22,095	49,614	687	592	84
7,000 UNDER 8,000	8,000	4,426	4,050	34,281	10,410	24,208	343	281	78
8,000 UNDER 9,000	9,000	11,870	11,118	105,131	27,746	77,512	1,262	738	478
9,000 UNDER 10,000	10,000	7,361	7,361	111,600	28,714	82,886	3,061	431	877
10,000 UNDER 11,000	11,000	9,716	9,340	104,011	20,341	83,671	1,624	492	1,095
11,000 UNDER 12,000	12,000	8,139	7,763	100,035	23,589	78,891	1,872	445	1,224
12,000 UNDER 13,000	13,000	5,950	5,574	77,318	16,422	60,896	1,447	269	1,066
13,000 UNDER 14,000	14,000	5,902	5,902	82,818	21,313	61,626	1,589	327	1,124
14,000 UNDER 15,000	15,000	3,493	3,117	53,585	14,630	38,954	1,090	200	789
15,000 UNDER 16,000	16,000	5,335	4,959	82,894	18,926	63,968	1,696	303	1,399
16,000 UNDER 17,000	17,000	4,006	3,254	65,371	21,995	44,760	1,257	207	1,078
17,000 UNDER 18,000	18,000	3,455	3,455	60,786	12,984	48,733	1,519	206	1,331
18,000 UNDER 19,000	19,000	2,760	2,384	51,011	15,735	35,276	1,075	156	922
19,000 UNDER 20,000	20,000	2,951	2,951	57,359	12,513	44,845	1,428	140	1,474
20,000 UNDER 21,000	21,000	2,145	2,145	43,923	6,054	37,869	1,359	130	1,229
21,000 UNDER 22,000	22,000	2,585	2,585	62,798	9,610	53,188	2,486	124	1,879
22,000 UNDER 23,000	23,000	2,476	2,476	57,825	11,367	40,458	1,544	138	1,310
23,000 UNDER 24,000	24,000	1,192	1,192	29,768	6,097	23,671	962	60	837
24,000 UNDER 25,000	25,000	1,256	1,256	30,730	2,511	28,219	1,265	100	1,179
25,000 UNDER 26,000	26,000	816	816	20,832	5,618	15,214	577	47	531
26,000 UNDER 27,000	27,000	2,164	1,788	57,545	18,419	39,126	1,664	163	1,516
27,000 UNDER 28,000	28,000	660	660	18,338	3,689	14,650	656	31	624
28,000 UNDER 29,000	29,000	1,192	1,192	35,041	10,156	24,885	1,178	63	1,050
29,000 UNDER 30,000	30,000	596	596	22,123	1,445	20,679	1,365	43	988
30,000 UNDER 35,000	35,000	5,428	5,428	176,134	27,659	148,475	8,225	258	7,967
35,000 UNDER 40,000	40,000	5,832	5,832	218,601	58,761	159,840	9,195	481	8,742
40,000 UNDER 45,000	45,000	1,192	1,192	50,492	15,115	35,377	2,091	73	3,113
45,000 UNDER 50,000	50,000	2,164	2,164	107,795	37,194	70,600	4,845	516	3,882
50,000 UNDER 55,000	55,000	440	440	22,962	5,585	17,377	1,239	19	1,220
55,000 UNDER 60,000	60,000	220	220	12,386	685	11,701	951	9	942
60,000 UNDER 65,000	65,000	1,192	1,192	74,779	5,895	68,884	5,754	387	5,802
65,000 UNDER 70,000	70,000	—	—	—	—	—	—	—	—
70,000 UNDER 80,000	80,000	660	660	48,851	5,914	42,937	3,713	500	3,214
80,000 UNDER 90,000	90,000	—	—	—	—	—	—	—	—
90,000 UNDER 100,000	100,000	596	596	58,387	15,129	43,258	3,847	32	4,015
100,000 UNDER 200,000	200,000	860	840	187,660	44,054	161,142	16,446	224	10,384
200,000 UNDER 500,000	500,000	296	296	101,873	20,002	82,216	8,595	242	9,036
500,000 UNDER 1,000,000	1,000,000	124	124	88,166	13,066	75,100	8,071	286	9,761
1,000,000 AND OVER		91	91	304,755	27,513	277,242	30,357	2,931	32,311
TOTAL		181,938	119,696	\$3,055,167	\$753,658	\$2,516,226	\$147,275	\$14,844	\$124,813

FOOTNOTES FOLLOW THIS SECTION

TABLE 4E†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Head of Household Returns — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS		NUMBER OF RETURNS		ADJUSTED ¹ GROSS INCOME (THOUSANDS)	DEDUCTIONS ² (THOUSANDS)	TAXABLE ³ INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS ⁴ (THOUSANDS)	TAX AFTER CREDITS ⁵ (THOUSANDS)
		ALL	TAXABLE						
NO ADJUSTED GROSS INCOME		32,630	4	\$ -20,449	\$ 136,894	\$ 21,465	\$ 1,549	\$ 3,120	\$ 33
\$1 UNDER	1,000	28,566	596	28,504	102,652	10,229	163	2,744	2
1,000 UNDER	2,000	29,267	752	59,366	100,873	12,824	209	2,793	9
2,000 UNDER	3,000	47,907	752	128,248	172,020	6,979	176	4,635	161
3,000 UNDER	4,000	44,007	376	163,503	151,223	15,881	186	4,324	6
4,000 UNDER	5,000	45,339	—	208,000	158,603	50,130	499	4,581	—
5,000 UNDER	6,000	70,540	—	390,924	248,786	143,776	1,437	7,056	—
6,000 UNDER	7,000	66,054	220	435,570	259,419	198,425	2,109	6,726	34
7,000 UNDER	8,000	63,189	—	461,680	228,992	243,669	2,437	6,448	—
8,000 UNDER	9,000	50,915	376	432,830	186,922	248,924	2,488	5,351	20
9,000 UNDER	10,000	75,562	972	722,251	282,077	440,557	4,448	7,892	40
10,000 UNDER	11,000	57,068	376	598,223	217,490	380,733	3,869	5,870	19
11,000 UNDER	12,000	53,927	7,718	617,23	210,860	408,453	4,516	5,679	61
12,000 UNDER	13,000	48,921	20,237	616,777	200,153	418,047	5,234	5,171	479
13,000 UNDER	14,000	48,351	25,546	651,464	203,619	450,875	5,723	5,425	684
14,000 UNDER	15,000	42,848	30,163	622,500	173,788	448,712	6,142	4,892	1,385
15,000 UNDER	16,000	42,026	34,147	659,761	197,831	462,219	6,769	4,827	2,188
16,000 UNDER	17,000	46,347	39,168	763,393	216,505	550,899	8,831	5,703	3,389
17,000 UNDER	18,000	38,932	34,522	682,209	176,203	506,006	8,733	4,847	3,946
18,000 UNDER	19,000	32,821	29,300	607,633	162,054	446,663	8,234	4,054	4,316
19,000 UNDER	20,000	35,440	33,560	697,074	174,932	522,841	10,709	4,155	6,388
20,000 UNDER	21,000	30,160	29,032	623,556	147,887	475,669	10,388	3,332	6,892
21,000 UNDER	22,000	25,508	22,500	549,319	158,512	395,045	8,814	2,762	6,187
22,000 UNDER	23,000	32,713	30,833	734,589	200,053	534,537	12,245	3,625	8,701
23,000 UNDER	24,000	31,922	30,418	749,058	189,414	559,644	14,095	3,790	10,414
24,000 UNDER	25,000	24,600	24,600	609,255	149,403	459,852	12,406	2,618	9,515
25,000 UNDER	26,000	26,706	26,330	680,433	161,070	519,363	14,572	2,814	11,761
26,000 UNDER	27,000	27,691	26,939	732,698	167,220	565,478	16,627	3,354	13,293
27,000 UNDER	28,000	19,576	19,200	537,595	151,076	386,368	11,630	2,048	9,673
28,000 UNDER	29,000	19,648	19,272	560,518	132,211	428,307	13,706	2,035	11,680
29,000 UNDER	30,000	19,851	19,851	586,124	133,353	452,771	15,544	2,297	13,200
30,000 UNDER	35,000	71,967	70,839	2,334,632	493,863	1,840,770	71,204	7,842	63,091
35,000 UNDER	40,000	39,796	39,420	1,488,748	350,935	1,141,155	51,594	4,383	46,889
40,000 UNDER	45,000	18,816	18,440	791,171	175,460	615,712	31,160	2,381	28,978
45,000 UNDER	50,000	14,992	14,992	708,798	145,673	563,125	32,684	2,401	31,145
50,000 UNDER	55,000	9,536	9,536	500,400	117,465	390,163	24,737	1,368	23,704
55,000 UNDER	60,000	5,960	5,960	338,654	87,093	251,561	16,192	1,497	14,824
60,000 UNDER	65,000	3,200	3,200	200,364	45,638	154,726	10,754	1,674	9,206
65,000 UNDER	70,000	3,576	3,576	240,662	54,832	185,830	13,473	1,529	12,101
70,000 UNDER	80,000	4,144	4,144	310,377	77,274	233,103	17,530	413	17,814
80,000 UNDER	90,000	972	972	81,625	15,149	66,475	5,410	112	5,298
90,000 UNDER	100,000	1,852	1,852	176,131	25,769	150,362	12,913	188	13,876
100,000 UNDER	100,000	4,740	4,720	635,808	152,959	485,761	44,273	2,007	44,744
200,000 UNDER	500,000	1,481	1,480	425,179	70,954	354,226	36,069	1,353	41,595
500,000 UNDER	1,000,000	222	222	155,999	24,077	133,418	14,245	290	15,835
1,000,000 AND OVER		137	137	335,298	25,808	309,490	33,776	783	39,436
TOTAL		1,441,023	687,250	\$24,616,475	\$7,414,844	\$17,644,218	\$630,502	\$163,189	\$533,012

FOOTNOTES FOLLOW THIS SECTION

TABLE 4F†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Surviving Spouse Returns — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED ¹ GROSS INCOME (THOUSANDS)	DEDUCTIONS ² (THOUSANDS)	TAXABLE ³ INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS) x	TOTAL OF TAX CREDITS ⁴ (THOUSANDS)	TAX AFTER CREDITS ⁵ (THOUSANDS)
	ALL	TAXABLE						
NO ADJUSTED GROSS INCOME	1,132	-	\$-10,998	\$11,431	\$ -	\$ -	\$ 118	\$ -
\$1 UNDER 1,000	-	-	-	-	-	-	-	-
1,000 UNDER 2,000	220	220	5,834	752	5,082	123	19	6
2,000 UNDER 3,000	-	-	-	-	-	-	-	-
3,000 UNDER 4,000	-	-	-	-	-	-	-	-
4,000 UNDER 5,000	-	-	-	-	-	-	-	-
5,000 UNDER 6,000	-	-	-	-	-	-	-	-
6,000 UNDER 7,000	376	-	2,520	1,286	1,234	12	38	-
7,000 UNDER 8,000	-	-	-	-	-	-	-	-
8,000 UNDER 9,000	376	-	3,062	3,304	-	-	38	-
9,000 UNDER 10,000	-	-	-	-	-	-	-	-
10,000 UNDER 11,000	376	-	3,795	3,989	-	-	38	-
11,000 UNDER 12,000	-	-	-	-	-	-	-	-
12,000 UNDER 13,000	-	-	-	-	-	-	-	-
13,000 UNDER 14,000	752	-	9,802	3,791	6,011	68	75	-
14,000 UNDER 15,000	-	-	-	-	-	-	-	-
15,000 UNDER 16,000	220	220	3,370	1,205	2,165	28	22	5
16,000 UNDER 17,000	-	-	-	-	-	-	-	-
17,000 UNDER 18,000	-	-	-	-	-	-	-	-
18,000 UNDER 19,000	-	-	-	-	-	-	-	-
19,000 UNDER 20,000	-	-	-	-	-	-	-	-
20,000 UNDER 21,000	-	-	-	-	-	-	-	-
21,000 UNDER 22,000	-	-	-	-	-	-	-	-
22,000 UNDER 23,000	-	-	-	-	-	-	-	-
23,000 UNDER 24,000	-	-	-	-	-	-	-	-
24,000 UNDER 25,000	-	-	-	-	-	-	-	-
25,000 UNDER 26,000	220	220	5,636	752	4,884	115	19	96
26,000 UNDER 27,000	-	-	-	-	-	-	-	-
27,000 UNDER 28,000	220	220	6,004	2,809	3,195	53	25	28
28,000 UNDER 29,000	220	220	12,149	3,739	8,410	323	19	157
29,000 UNDER 30,000	376	376	11,027	5,071	5,957	106	45	61
30,000 UNDER 35,000	1,348	1,348	42,306	12,925	29,381	718	143	575
35,000 UNDER 40,000	440	440	16,558	1,831	14,727	501	53	448
40,000 UNDER 45,000	-	-	-	-	-	-	-	-
45,000 UNDER 50,000	752	752	35,207	10,838	24,369	835	86	749
50,000 UNDER 55,000	-	-	-	-	-	-	-	-
55,000 UNDER 60,000	-	-	-	-	-	-	-	-
60,000 UNDER 65,000	220	220	13,862	3,393	10,468	497	31	466
65,000 UNDER 70,000	-	-	-	-	-	-	-	-
70,000 UNDER 80,000	-	-	-	-	-	-	-	-
80,000 UNDER 90,000	-	-	-	-	-	-	-	-
90,000 UNDER 100,000	-	-	-	-	-	-	-	-
100,000 UNDER 200,000	280	280	40,529	7,625	32,904	2,763	171	2,733
200,000 UNDER 500,000	104	104	30,102	4,147	25,954	2,537	25	2,955
500,000 UNDER 1,000,000	9	9	6,150	1,012	5,138	538	3	563
1,000,000 AND OVER	8	8	140,517	3,722	136,795	15,023	12,458	7,243
TOTAL	7,649	4,637	\$377,432	\$83,622	\$316,674	\$24,240	\$13,426	\$16,085

TABLE 4G†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Head of Household Returns — 1986 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED ¹ GROSS INCOME (THOUSANDS)	DEDUCTIONS ² (THOUSANDS)	TAXABLE ³ INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS ⁴ (THOUSANDS)	TAX AFTER CREDITS ⁵ (THOUSANDS)
	ALL	TAXABLE						
NO ADJUSTED GROSS INCOME	513	-	\$ -	\$ 877	\$ -	\$ -	\$ 33	\$ -
\$1 UNDER 1,000	-	-	-	-	-	-	-	-
1,000 UNDER 2,000	-	-	-	-	-	-	-	-
2,000 UNDER 3,000	-	-	-	-	-	-	-	-
3,000 UNDER 4,000	513	-	1,584	877	706	4	41	-
4,000 UNDER 5,000	-	-	-	-	-	-	-	-
5,000 UNDER 6,000	-	-	-	-	-	-	-	-
6,000 UNDER 7,000	-	-	-	-	-	-	-	-
7,000 UNDER 8,000	1,026	-	7,679	1,754	5,924	63	74	-
8,000 UNDER 9,000	-	-	-	-	-	-	-	-
9,000 UNDER 10,000	376	-	3,461	643	2,818	35	35	-
10,000 UNDER 11,000	-	-	-	-	-	-	-	-
11,000 UNDER 12,000	-	-	-	-	-	-	-	-
12,000 UNDER 13,000	513	513	6,521	877	5,644	95	33	62
13,000 UNDER 14,000	-	-	-	-	-	-	-	-
14,000 UNDER 15,000	-	-	-	-	-	-	-	-
15,000 UNDER 16,000	220	220	3,425	376	3,049	65	20	44
16,000 UNDER 17,000	752	752	12,234	2,531	9,703	193	89	105
17,000 UNDER 18,000	-	-	-	-	-	-	-	-
18,000 UNDER 19,000	889	889	16,370	1,963	14,407	360	117	243
19,000 UNDER 20,000	-	-	-	-	-	-	-	-
20,000 UNDER 21,000	-	-	-	-	-	-	-	-
21,000 UNDER 22,000	220	220	4,757	1,176	3,581	90	14	76
22,000 UNDER 23,000	376	376	8,392	775	7,617	244	24	214
23,000 UNDER 24,000	376	376	8,656	2,471	6,184	156	24	132
24,000 UNDER 25,000	-	-	-	-	-	-	-	-
25,000 UNDER 26,000	-	-	-	-	-	-	-	-
26,000 UNDER 27,000	-	-	-	-	-	-	-	-
27,000 UNDER 28,000	376	376	10,322	3,849	6,472	172	24	147
28,000 UNDER 29,000	-	-	-	-	-	-	-	-
29,000 UNDER 30,000	376	376	11,223	2,709	8,515	306	37	269
30,000 UNDER 35,000	376	376	11,497	1,043	10,454	475	24	450
35,000 UNDER 40,000	1,329	1,329	49,355	9,300	40,055	2,014	87	1,933
40,000 UNDER 45,000	752	752	30,197	5,613	24,585	1,331	65	1,266
45,000 UNDER 50,000	376	376	18,618	7,216	11,401	568	35	533
50,000 UNDER 55,000	-	-	-	-	-	-	-	-
55,000 UNDER 60,000	-	-	-	-	-	-	-	-
60,000 UNDER 65,000	-	-	-	-	-	-	-	-
65,000 UNDER 70,000	-	-	-	-	-	-	-	-
70,000 UNDER 80,000	-	-	-	-	-	-	-	-
80,000 UNDER 90,000	-	-	-	-	-	-	-	-
90,000 UNDER 100,000	-	-	-	-	-	-	-	-
100,000 UNDER 200,000	-	-	-	-	-	-	-	-
200,000 UNDER 500,000	34	34	11,191	2,166	9,025	930	27	1,139
500,000 UNDER 1,000,000	*	*	2,039	402	1,637	175	1	225
1,000,000 AND OVER	*	*	1,875	97	1,778	194	-	273
TOTAL	9,397	6,969	\$219,396	\$46,715	\$173,555	\$7,470	\$810	\$7,111

FOOTNOTES FOLLOW THIS SECTION

TABLE 5†
Personal Income Tax Statistics
COMPARISON BY MAJOR INDUSTRY
1986 Taxable Year

MAJOR INDUSTRY GROUP	DOLLARS IN THOUSANDS							
	BUSINESS AND PROFESSIONAL ⁷				PARTNERSHIPS ⁸			
	NET PROFIT		NET LOSS		NET PROFIT		NET LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
AGRICULTURE, FORESTRY, AND FISHING	31,520	\$329,252	14,296	\$202,147	9,265	\$250,170	8,182	\$214,762
MINING	2,907	51,448	4,128	53,215	9,228	105,939	21,202	298,771
CONSTRUCTION	115,678	1,586,350	25,424	201,626	4,050	142,074	4,040	56,533
MANUFACTURING	31,457	373,930	12,541	168,673	5,215	138,445	2,285	27,766
SERVICES ¹⁵	587,220	8,082,145	219,413	1,295,264	39,332	1,745,101	27,031	637,753
PROFESSIONAL	169,809	3,417,584	55,611	273,777	15,925	1,160,863	7,032	106,006
PERSONAL	95,194	748,521	31,122	133,262	6,281	107,134	1,973	18,712
BUSINESS	176,701	2,179,820	59,713	286,499	6,687	162,802	8,534	295,574
OTHER	145,516	1,736,220	72,967	601,726	10,439	314,302	9,492	217,461
TRADE	175,570	2,443,718	126,351	694,825	19,737	390,388	16,552	145,417
FINANCE, INSURANCE, AND REAL ESTATE	112,058	2,405,915	50,054	386,893	106,233	2,298,896	196,341	4,494,313
TRANSPORTATION, COMMUNICATIONS, AND PUBLIC UTILITIES	34,482	396,088	15,192	112,200	4,284	73,042	11,488	190,967
NATURE OF BUSINESS NOT ALLOCABLE	79,879	440,513	43,145	167,819	27,293	169,537	40,269	193,754
TOTALS	1,170,771	\$16,109,359	510,544	\$3,282,662	224,637	\$5,313,592	327,390	\$6,260,036

FOOTNOTES FOLLOW THIS SECTION

TABLE 6†
Personal Income Tax Statistics
COMPARISON B+ COUNTY
1986 Taxable Year

COUNTY	Population # July 1, 1986	ALL RETURNS-TAXABLE AND NONTAXABLE				JOINT RETURNS			Tax Assessed (Thousands)
		Number of Returns	Adjusted Gross Income (Thousands)	Median		Number of Returns	Median		
				Income	Rank		Income	Rank	
ALAMEDA	1,218,500	523,694	\$ 14,932,145	\$21,140	8	209,460	\$39,039	6	\$ 541,667
ALPINE	1,200	227	5,083	15,938	36	112	29,000	24	125
AMADOR	25,400	9,633	228,899	18,448	17	5,804	26,500	33	6,526
BUTTE	169,200	60,016	1,214,757	14,106	53	30,839	23,457	44	33,858
CALAVERAS	29,600	9,033	209,559	17,473	25	5,461	25,295	38	6,021
COLUSA	14,800	5,518	121,541	14,566	47	3,056	21,867	52	4,503
CONTRA COSTA	741,100	310,220	10,801,105	25,482	1	149,279	43,810	2	438,411
DEL NORTE	19,400	6,256	106,202	12,937	56	3,512	21,603	53	2,452
EL DORADO	113,100	38,656	940,139	18,602	16	21,633	29,321	21	24,969
FRESNO	596,300	216,207	4,594,371	14,275	51	106,562	24,886	40	138,140
GLENN	23,000	8,219	161,883	14,472	49	4,630	22,276	48	4,135
HUMBOLDT	113,500	42,496	906,123	15,043	43	21,007	26,944	31	28,420
IMPERIAL	109,000	33,797	610,628	12,018	58	19,790	17,035	58	15,873
INYO	18,000	7,286	160,841	16,354	35	3,901	27,046	30	4,645
KERN	499,400	168,298	3,913,156	16,882	30	88,693	28,018	27	112,184
KINGS	82,200	25,261	514,501	14,917	45	13,928	23,244	46	13,871
LAKE	50,800	16,494	327,619	14,226	52	9,382	21,008	55	8,474
LASSEN	26,200	7,884	172,068	17,861	22	4,662	25,905	35	4,432
LOS ANGELES	8,457,900	3,298,838	94,615,665	17,776	24	1,308,857	32,382	15	3,788,307
MADERA	80,100	25,209	515,225	14,997	44	14,783	23,433	45	13,023
MARIN	225,600	105,300	4,343,917	24,657	3	42,198	47,680	1	230,877
MARIPOSA	14,000	4,892	97,793	15,116	41	2,597	23,847	43	2,339
MENDOCINO	75,000	28,366	605,364	15,581	39	14,520	25,582	37	17,865
MERCED	138,600	51,197	983,916	13,795	54	27,591	22,062	50	25,570
MODOC	9,300	2,801	51,791	14,362	50	1,661	20,549	56	1,337
MONO	8,700	3,425	76,440	16,357	34	1,465	28,966	26	2,275
MONTEREY	321,700	111,555	2,894,527	17,350	27	52,696	28,989	25	103,735
NAPA	104,900	41,590	1,176,027	20,476	10	20,514	33,807	12	43,242
NEVADA	73,800	25,775	632,362	18,221	18	14,645	27,153	29	18,940
ORANGE	2,205,400	951,916	29,871,429	21,584	7	426,059	39,864	5	1,182,446
PLACER	148,200	60,661	1,677,693	20,644	9	33,380	33,832	11	51,774
PLUMAS	19,800	6,808	147,559	17,075	28	3,997	26,319	34	3,796
RIVERSIDE	909,500	307,605	7,808,746	18,032	19	162,155	29,469	20	241,987
SACRAMENTO	937,300	378,569	9,678,519	19,250	14	169,605	33,541	13	306,005
SAN BENITO	33,200	11,594	270,985	16,580	33	6,058	27,992	28	7,997
SAN BERNARDINO	1,178,900	388,699	9,389,131	19,463	12	202,232	31,648	17	269,018
SAN DIEGO	2,158,100	846,506	23,291,718	18,773	15	384,003	32,779	14	819,978
SAN FRANCISCO	734,600	366,940	10,554,956	18,004	20	102,090	30,773	19	522,838
SAN JOAQUIN	443,800	158,793	3,686,905	16,718	31	79,644	29,137	23	110,892
SAN LUIS OBISPO	167,600	70,734	1,723,217	17,778	23	35,737	29,172	22	53,145
SAN MATEO	622,600	280,196	10,576,334	24,660	2	120,833	43,385	3	499,647
SANTA BARBARA	338,700	136,708	4,815,784	19,365	13	61,391	34,185	10	167,971
SANTA CLARA	1,414,900	624,966	20,645,619	24,337	4	269,531	43,378	4	822,132
SANTA CRUZ	222,900	91,764	2,481,047	17,931	21	40,469	32,032	16	84,561
SHASTA	135,400	49,287	1,054,882	15,540	40	27,464	24,996	39	29,201
SIERRA	3,400	1,166	23,998	17,434	26	669	24,172	42	579
SISKIYOU	42,900	15,312	299,937	14,502	48	8,811	22,041	51	8,732
SOLANO	283,000	106,730	2,913,973	22,484	5	54,910	36,148	8	84,790
SONOMA	353,200	147,998	4,023,821	19,848	11	60,331	34,400	9	139,613
STANISLAUS	326,700	118,769	2,652,444	15,875	37	61,317	26,660	32	81,180
SUTTER	59,800	20,963	463,115	15,106	42	11,636	24,611	41	14,271
TEHAMA	45,900	14,400	274,275	14,729	46	8,233	22,361	47	6,872
TRINITY	13,600	4,083	80,674	15,744	38	2,457	22,215	49	1,988
TULARE	291,300	92,214	1,762,192	13,184	55	51,096	21,111	54	48,944
TUOLUMNE	44,800	16,211	361,594	16,977	29	9,203	25,781	36	9,679
VENTURA	620,700	237,906	7,207,812	21,932	6	121,738	37,791	7	244,737
YOLO	128,900	49,513	1,237,154	16,586	32	22,495	31,022	18	39,465
YUBA	52,200	16,801	289,218	12,614	57	9,018	19,985	57	6,620
UNALLOCATED *	-	140,389	3,561,564	16,040	-	56,022	31,774	-	121,260
RESIDENT	-	-	-	-	-	-	-	-	-
OUT OF STATE °	-	81,546	2,408,252	14,937	-	30,686	24,975	-	125,294
NONRESIDENT	-	197,326	13,583,591	25,319	-	112,097	37,193	-	160,421
TOTALS:									
58 COUNTIES	27,297,000	10,761,955	\$305,178,378	-	-	4,758,800	-	-	\$11,497,074
ALL		11,181,216	\$324,731,785	\$19,085	-	4,957,605	\$33,463	-	\$11,904,049

Table 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	ALAMEDA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	2,508	1,024	568	80	1,412	\$ -52,476	\$ 155
\$1 UNDER \$2,000	34,990	4,011	22,096	295	7,677	18,213	15
2,000 UNDER 4,000	23,348	1,879	7,728	326	4,998	70,835	6
4,000 UNDER 6,000	26,735	2,812	9,393	2,389	6,703	133,842	13
6,000 UNDER 8,000	25,896	3,706	10,047	16,679	8,109	180,920	210
8,000 UNDER 10,000	24,628	4,355	10,214	16,324	9,061	221,421	1,019
10,000 UNDER 12,000	23,213	4,812	10,447	15,397	9,976	255,118	1,915
12,000 UNDER 14,000	23,131	4,979	11,027	18,798	10,994	300,625	2,979
14,000 UNDER 16,000	22,855	5,299	11,399	20,349	11,966	342,674	4,190
16,000 UNDER 18,000	22,084	5,292	11,515	20,543	12,217	375,184	5,583
18,000 UNDER 20,000	21,171	5,317	11,156	20,193	12,314	402,075	7,091
20,000 UNDER 22,000	19,804	5,507	10,365	19,094	12,030	415,634	8,326
22,000 UNDER 24,000	18,697	5,818	9,608	18,150	11,788	429,815	9,552
24,000 UNDER 26,000	17,319	5,818	8,668	16,929	12,012	432,656	10,402
26,000 UNDER 28,000	15,318	6,080	7,777	15,986	11,553	440,562	11,266
28,000 UNDER 30,000	15,543	6,391	7,068	15,309	11,381	450,498	12,103
30,000 UNDER 32,000	14,782	6,814	6,280	14,590	11,700	457,957	12,788
32,000 UNDER 34,000	13,864	6,940	5,485	13,727	11,251	457,313	13,285
34,000 UNDER 36,000	12,825	7,051	4,824	12,727	11,057	448,662	13,293
36,000 UNDER 38,000	11,783	7,159	3,983	11,707	10,620	435,840	12,998
38,000 UNDER 40,000	10,868	7,060	3,491	10,803	10,189	423,632	12,815
40,000 UNDER 45,000	23,821	17,203	6,481	23,705	24,056	1,010,627	30,996
45,000 UNDER 50,000	19,767	15,757	4,456	19,697	21,199	937,484	30,057
50,000 UNDER 75,000	53,753	47,134	7,419	53,641	59,625	3,222,579	121,087
75,000 UNDER 100,000	13,981	12,601	918	13,949	14,877	1,186,793	59,282
100,000 AND OVER	10,010	8,641	434	9,990	10,594	1,933,662	160,241
TOTALS	523,694	209,460	202,847	401,377	339,359	\$14,932,145	\$541,667

Adjusted Gross Income Class	ALPINE						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT							
\$1 UNDER \$2,000							
2,000 UNDER 4,000							
4,000 UNDER 6,000	73	10	28	23	17	\$ 396	\$ 1
6,000 UNDER 8,000							
8,000 UNDER 10,000							
10,000 UNDER 12,000							
12,000 UNDER 14,000							
14,000 UNDER 16,000	58	22	12	44	31	846	8
16,000 UNDER 18,000							
18,000 UNDER 20,000							
20,000 UNDER 22,000							
22,000 UNDER 24,000							
24,000 UNDER 26,000	37	27	10	35	23	941	16
26,000 UNDER 28,000							
28,000 UNDER 30,000							
30,000 UNDER 32,000							
32,000 UNDER 34,000							
34,000 UNDER 36,000	21	17	*	21	22	722	17
36,000 UNDER 38,000							
38,000 UNDER 40,000							
40,000 UNDER 45,000							
45,000 UNDER 50,000							
50,000 UNDER 75,000	38	36	*	38	29	2,178	83
75,000 UNDER 100,000							
100,000 AND OVER							
TOTALS	227	112	60	161	123	\$4,083	\$125

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	AMADOR						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	94	60	18	*	48	\$ -973	\$ 10
\$1 UNDER \$2,000	664	141	398	*	109	356	1
2,000 UNDER 4,000	465	96	117	*	144	1,408	1
4,000 UNDER 6,000	555	152	177	38	156	2,793	+
6,000 UNDER 8,000	582	196	161	277	157	4,106	4
8,000 UNDER 10,000	508	222	137	227	130	4,572	14
10,000 UNDER 12,000	525	266	145	253	180	5,757	29
12,000 UNDER 14,000	488	258	132	354	223	6,348	37
14,000 UNDER 16,000	429	258	113	357	172	6,403	46
16,000 UNDER 18,000	422	247	143	377	213	7,172	71
18,000 UNDER 20,000	377	230	102	347	189	7,187	90
20,000 UNDER 22,000	366	234	111	345	200	7,692	108
22,000 UNDER 24,000	350	248	107	332	215	8,054	120
24,000 UNDER 26,000	332	238	99	322	296	8,285	138
26,000 UNDER 28,000	314	224	94	306	232	8,472	165
28,000 UNDER 30,000	291	219	69	289	220	8,424	176
30,000 UNDER 32,000	286	231	59	285	238	8,864	184
32,000 UNDER 34,000	256	215	46	251	212	8,457	183
34,000 UNDER 36,000	249	207	55	249	246	8,714	205
36,000 UNDER 38,000	223	196	38	219	202	8,261	203
38,000 UNDER 40,000	235	207	38	234	253	9,144	228
40,000 UNDER 45,000	468	410	66	465	461	19,840	563
45,000 UNDER 50,000	295	268	34	295	315	13,992	435
50,000 UNDER 75,000	643	592	66	641	659	37,570	1,427
75,000 UNDER 100,000	113	105	*	112	87	9,645	510
100,000 AND OVER	103	84	*	102	50	18,356	1,578
TOTALS	9,633	5,804	2,537	6,691	5,607	\$228,899	\$6,526

Adjusted Gross Income Class	BUTTE						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	527	308	109	13	278	\$ -7,747	\$ 5
\$1 UNDER \$2,000	5,776	1,195	4,110	40	1,427	2,987	+
2,000 UNDER 4,000	4,063	713	1,857	43	1,232	12,376	+
4,000 UNDER 6,000	4,616	964	2,077	381	1,513	23,116	2
6,000 UNDER 8,000	4,218	1,187	1,826	2,333	1,453	29,435	30
8,000 UNDER 10,000	3,897	1,423	1,619	2,000	1,517	35,055	123
10,000 UNDER 12,000	3,507	1,492	1,447	1,830	1,515	38,511	210
12,000 UNDER 14,000	3,252	1,499	1,353	2,374	1,725	42,195	287
14,000 UNDER 16,000	2,879	1,493	1,167	2,439	1,575	43,168	355
16,000 UNDER 18,000	2,642	1,441	1,007	2,384	1,584	44,928	480
18,000 UNDER 20,000	2,407	1,397	940	2,259	1,571	45,683	595
20,000 UNDER 22,000	2,210	1,370	793	2,094	1,553	46,385	661
22,000 UNDER 24,000	1,898	1,287	684	1,839	1,428	43,602	685
24,000 UNDER 26,000	1,749	1,251	533	1,699	1,525	43,683	739
26,000 UNDER 28,000	1,721	1,247	491	1,689	1,470	46,458	849
28,000 UNDER 30,000	1,613	1,223	420	1,588	1,475	46,747	907
30,000 UNDER 32,000	1,490	1,163	364	1,469	1,381	46,186	973
32,000 UNDER 34,000	1,283	1,045	273	1,270	1,313	42,313	941
34,000 UNDER 36,000	1,197	1,001	254	1,190	1,232	41,873	983
36,000 UNDER 38,000	1,053	919	182	1,046	1,094	38,958	933
38,000 UNDER 40,000	913	801	152	910	975	35,577	889
40,000 UNDER 45,000	1,871	1,680	254	1,861	1,972	79,343	2,192
45,000 UNDER 50,000	1,328	1,218	154	1,326	1,482	62,915	1,919
50,000 UNDER 75,000	2,680	2,426	191	2,674	2,856	158,976	6,223
75,000 UNDER 100,000	589	535	38	587	607	49,900	2,638
100,000 AND OVER	637	561	29	635	736	122,134	10,239
TOTALS	60,016	30,839	22,324	37,973	36,529	\$1,214,757	\$33,858

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	CALAVERAS						
	Number of Returns				Number of Dependents	Adjusted Gross income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	101	68	11	*	64	\$ -1,032	+
\$1 UNDER \$2,000	564	142	339	*	123	332	+
2,000 UNDER 4,000	475	111	156	*	113	1,449	\$ 2
4,000 UNDER 6,000	559	139	200	53	148	2,833	+
6,000 UNDER 8,000	583	216	184	266	167	4,092	3
8,000 UNDER 10,000	541	232	167	236	162	4,852	14
10,000 UNDER 12,000	452	222	151	208	168	4,988	24
12,000 UNDER 14,000	492	256	156	373	212	6,392	38
14,000 UNDER 16,000	455	245	135	395	207	6,819	53
16,000 UNDER 18,000	400	257	122	351	184	6,805	59
18,000 UNDER 20,000	368	231	121	329	230	7,005	80
20,000 UNDER 22,000	337	231	102	320	223	7,067	94
22,000 UNDER 24,000	332	238	85	312	218	7,647	111
24,000 UNDER 26,000	289	220	87	273	222	7,212	114
26,000 UNDER 28,000	276	221	73	265	240	7,457	134
28,000 UNDER 30,000	282	229	64	277	265	8,180	156
30,000 UNDER 32,000	248	190	59	246	178	7,670	164
32,000 UNDER 34,000	236	184	46	232	217	7,771	178
34,000 UNDER 36,000	204	167	35	202	166	7,130	165
36,000 UNDER 38,000	196	165	30	195	186	7,257	174
38,000 UNDER 40,000	181	157	41	178	163	7,048	179
40,000 UNDER 45,000	384	336	66	381	383	16,289	453
45,000 UNDER 50,000	298	271	47	298	270	14,117	440
50,000 UNDER 75,000	596	565	76	595	575	35,259	1,322
75,000 UNDER 100,000	98	92	*	97	83	8,333	469
100,000 AND OVER	86	76	*	86	67	16,587	1,595
TOTALS	9,033	5,461	2,568	6,182	5,234	\$209,559	\$6,021

Adjusted Gross Income Class	COLUSA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	117	74	12	*	76	\$ -3,179	\$ 9
\$1 UNDER \$2,000	368	75	193	*	81	253	+
2,000 UNDER 4,000	367	55	95	*	128	1,111	+
4,000 UNDER 6,000	412	106	142	28	307	2,083	+
6,000 UNDER 8,000	391	141	133	189	314	2,739	4
8,000 UNDER 10,000	366	147	134	172	366	3,314	11
10,000 UNDER 12,000	352	166	138	162	373	3,875	19
12,000 UNDER 14,000	300	165	99	169	458	3,892	23
14,000 UNDER 16,000	304	168	109	251	411	4,567	37
16,000 UNDER 18,000	257	158	93	233	289	4,351	43
18,000 UNDER 20,000	248	147	90	230	289	4,703	59
20,000 UNDER 22,000	181	135	57	173	232	3,791	49
22,000 UNDER 24,000	193	139	65	193	246	4,461	71
24,000 UNDER 26,000	145	101	45	143	155	3,619	66
26,000 UNDER 28,000	151	115	48	145	194	4,074	77
28,000 UNDER 30,000	121	95	27	120	127	3,502	73
30,000 UNDER 32,000	124	97	29	124	120	3,844	91
32,000 UNDER 34,000	121	95	30	118	130	3,996	93
34,000 UNDER 36,000	105	89	21	104	110	3,679	91
36,000 UNDER 38,000	96	88	22	96	108	3,558	89
38,000 UNDER 40,000	78	70	12	78	84	3,043	83
40,000 UNDER 45,000	155	138	25	155	151	6,558	190
45,000 UNDER 50,000	116	105	19	116	120	5,516	182
50,000 UNDER 75,000	267	234	19	267	297	15,847	702
75,000 UNDER 100,000	73	61	*	73	69	6,273	390
100,000 AND OVER	110	92	*	110	96	22,071	2,051
TOTALS	5,518	3,056	1,661	3,481	5,331	\$121,541	\$4,503

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	CONTRA COSTA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,574	773	273	90	1,034	\$ -129,928	\$ 482
\$1 UNDER \$2,000	16,241	1,769	8,575	159	3,383	10,405	15
2,000 UNDER 4,000	12,926	1,039	3,059	184	2,359	39,111	3
4,000 UNDER 6,000	14,328	1,554	3,801	1,314	3,162	71,637	12
6,000 UNDER 8,000	13,628	2,118	4,000	8,979	3,781	95,140	125
8,000 UNDER 10,000	12,747	2,655	4,317	8,224	4,310	114,529	526
10,000 UNDER 12,000	11,899	2,827	4,439	7,781	4,681	130,860	958
12,000 UNDER 14,000	11,574	2,921	4,593	9,179	5,090	150,288	1,470
14,000 UNDER 16,000	11,396	3,049	4,770	9,927	5,249	170,819	2,008
16,000 UNDER 18,000	11,081	3,004	4,849	10,102	5,413	188,338	2,726
18,000 UNDER 20,000	10,847	3,184	4,780	10,116	5,908	206,017	3,457
20,000 UNDER 22,000	10,403	3,270	4,540	9,848	5,709	218,358	4,169
22,000 UNDER 24,000	9,692	3,444	4,119	9,235	5,957	222,723	4,625
24,000 UNDER 26,000	9,143	3,616	3,805	8,842	5,873	228,476	5,096
26,000 UNDER 28,000	8,787	3,700	3,500	8,556	5,908	237,277	5,650
28,000 UNDER 30,000	8,797	4,040	3,215	8,613	6,203	255,116	6,386
30,000 UNDER 32,000	8,411	4,161	2,893	8,238	6,366	260,607	6,839
32,000 UNDER 34,000	8,180	4,369	2,559	8,061	6,475	269,930	7,329
34,000 UNDER 36,000	7,768	4,587	2,272	7,670	6,765	271,793	7,446
36,000 UNDER 38,000	7,477	4,790	2,002	7,396	6,874	276,543	7,726
38,000 UNDER 40,000	6,952	4,815	1,635	6,894	6,842	271,064	7,545
40,000 UNDER 45,000	15,770	11,751	3,200	15,862	15,844	669,489	19,389
45,000 UNDER 50,000	13,902	11,385	2,347	13,841	14,960	659,324	19,973
50,000 UNDER 75,000	41,426	37,071	4,082	41,294	47,989	2,500,740	90,526
75,000 UNDER 100,000	13,419	12,481	599	13,394	16,245	1,143,539	54,053
100,000 AND OVER	11,852	10,906	326	11,812	14,886	2,268,910	179,877
TOTALS	310,220	149,279	88,550	245,411	217,266	\$10,801,105	\$438,411

Adjusted Gross Income Class	DEL NORTE						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	69	43	*	*	26	\$ -4,193	\$ 29
\$1 UNDER \$2,000	827	207	583	*	367	389	+
2,000 UNDER 4,000	456	111	153	10	153	1,384	+
4,000 UNDER 6,000	484	141	179	36	183	2,413	+
6,000 UNDER 8,000	438	163	171	186	215	3,044	2
8,000 UNDER 10,000	390	154	144	183	194	3,516	12
10,000 UNDER 12,000	316	166	132	141	147	3,473	15
12,000 UNDER 14,000	316	173	105	227	227	4,097	22
14,000 UNDER 16,000	280	169	95	253	229	4,206	28
16,000 UNDER 18,000	242	160	90	215	171	4,125	35
18,000 UNDER 20,000	218	154	73	207	181	4,133	46
20,000 UNDER 22,000	215	146	60	210	193	4,492	61
22,000 UNDER 24,000	204	161	47	195	216	4,698	64
24,000 UNDER 26,000	221	169	60	219	255	5,524	93
26,000 UNDER 28,000	200	161	59	195	205	5,393	99
28,000 UNDER 30,000	164	133	43	163	172	4,751	95
30,000 UNDER 32,000	180	153	40	180	230	5,590	118
32,000 UNDER 34,000	123	107	19	120	161	4,057	86
34,000 UNDER 36,000	130	119	22	129	178	4,553	99
36,000 UNDER 38,000	107	96	19	105	122	3,954	95
38,000 UNDER 40,000	87	80	11	86	98	3,379	78
40,000 UNDER 45,000	178	161	20	178	220	7,548	212
45,000 UNDER 50,000	121	116	*	120	153	5,712	176
50,000 UNDER 75,000	226	210	20	225	244	13,125	520
75,000 UNDER 100,000	43	40	*	43	28	3,694	203
100,000 AND OVER	21	19	*	21	13	3,145	264
TOTALS	6,256	3,512	2,155	3,654	4,581	\$106,202	\$2,452

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	EL DORADO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	339	183	50	11	194	\$ -3,936	\$ 3
\$1 UNDER \$2,000	2,382	473	1,321	26	448	1,475	1
2,000 UNDER 4,000	1,826	289	540	23	370	5,500	2
4,000 UNDER 6,000	2,171	450	762	196	635	10,873	1
6,000 UNDER 8,000	2,325	635	950	1,251	756	16,291	17
8,000 UNDER 10,000	2,164	677	938	1,184	887	19,437	75
10,000 UNDER 12,000	2,147	798	922	1,174	881	23,584	138
12,000 UNDER 14,000	1,993	781	897	1,432	958	25,857	195
14,000 UNDER 16,000	1,848	862	787	1,486	1,077	27,705	233
16,000 UNDER 18,000	1,656	808	726	1,428	972	28,123	306
18,000 UNDER 20,000	1,575	863	620	1,410	944	29,909	361
20,000 UNDER 22,000	1,424	854	534	1,323	999	29,897	419
22,000 UNDER 24,000	1,305	885	468	1,225	1,011	30,004	438
24,000 UNDER 26,000	1,233	851	407	1,174	1,007	30,828	497
26,000 UNDER 28,000	1,167	829	358	1,122	920	31,503	547
28,000 UNDER 30,000	1,167	876	324	1,129	1,039	33,854	630
30,000 UNDER 32,000	1,054	796	265	1,029	1,003	32,676	641
32,000 UNDER 34,000	1,058	844	238	1,033	1,056	34,857	703
34,000 UNDER 36,000	996	810	201	982	1,017	34,864	740
36,000 UNDER 38,000	911	778	190	904	945	33,681	753
38,000 UNDER 40,000	813	716	144	804	829	31,685	725
40,000 UNDER 45,000	1,823	1,651	261	1,809	1,983	77,172	1,889
45,000 UNDER 50,000	1,439	1,316	160	1,435	1,627	68,162	1,872
50,000 UNDER 75,000	2,901	2,749	246	2,891	3,111	172,051	6,006
75,000 UNDER 100,000	550	508	22	549	613	46,144	2,231
100,000 AND OVER	389	351	17	388	415	67,943	5,546
TOTALS	38,656	21,633	12,348	27,418	25,697	\$940,139	\$24,969

Adjusted Gross Income Class	FRESNO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,697	995	206	74	1,134	\$ -50,089	\$ 168
\$1 UNDER \$2,000	21,534	5,207	15,153	110	12,780	10,613	10
2,000 UNDER 4,000	15,716	3,612	6,482	187	13,145	47,719	2
4,000 UNDER 6,000	16,800	4,411	7,078	1,096	14,304	83,685	4
6,000 UNDER 8,000	14,824	4,123	6,408	7,416	11,879	103,413	90
8,000 UNDER 10,000	13,010	4,206	5,857	6,680	10,577	116,915	411
10,000 UNDER 12,000	11,882	4,254	5,547	6,280	10,176	130,461	748
12,000 UNDER 14,000	11,227	4,396	5,394	7,963	10,117	145,612	1,074
14,000 UNDER 16,000	10,281	4,327	4,907	8,692	9,779	154,066	1,400
16,000 UNDER 18,000	9,074	4,193	4,264	8,281	8,333	154,038	1,725
18,000 UNDER 20,000	7,948	3,987	3,527	7,495	7,466	150,903	2,031
20,000 UNDER 22,000	7,178	3,940	3,048	6,909	6,691	150,620	2,303
22,000 UNDER 24,000	6,532	3,889	2,671	6,345	6,382	150,112	2,515
24,000 UNDER 26,000	6,155	3,930	2,284	6,029	6,098	153,784	2,800
26,000 UNDER 28,000	5,844	3,940	2,013	5,736	5,878	157,806	3,061
28,000 UNDER 30,000	5,480	3,796	1,662	5,408	5,540	158,834	3,309
30,000 UNDER 32,000	5,099	3,695	1,451	5,043	5,517	157,973	3,458
32,000 UNDER 34,000	4,556	3,427	1,081	4,519	5,075	150,283	3,422
34,000 UNDER 36,000	4,234	3,379	955	4,198	4,637	148,124	3,502
36,000 UNDER 38,000	3,800	3,065	768	3,775	4,296	140,564	3,496
38,000 UNDER 40,000	3,375	2,842	627	3,363	3,869	131,540	3,343
40,000 UNDER 45,000	7,141	6,238	1,060	7,107	8,220	302,614	8,286
45,000 UNDER 50,000	5,400	4,856	617	5,386	6,343	255,840	7,692
50,000 UNDER 75,000	11,875	10,901	861	11,849	13,568	705,874	26,967
75,000 UNDER 100,000	2,732	2,445	109	2,724	2,972	232,429	12,225
100,000 AND OVER	2,813	2,508	87	2,802	3,192	550,638	44,098
TOTALS	216,207	106,562	84,117	135,467	197,968	\$4,594,371	\$138,140

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	GLENN						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	143	82	20	*	58	\$ -3,212	\$ 10
\$1 UNDER \$2,000	633	147	358	*	221	385	+
2,000 UNDER 4,000	547	128	169	*	252	1,644	+
4,000 UNDER 6,000	635	201	200	51	354	3,175	1
6,000 UNDER 8,000	580	186	217	282	334	4,059	4
8,000 UNDER 10,000	525	195	188	251	364	4,719	15
10,000 UNDER 12,000	450	209	182	203	377	4,945	24
12,000 UNDER 14,000	495	237	185	351	463	6,437	42
14,000 UNDER 16,000	430	233	167	364	415	6,451	54
16,000 UNDER 18,000	375	245	123	333	416	6,367	57
18,000 UNDER 20,000	332	211	104	311	329	6,293	74
20,000 UNDER 22,000	297	213	87	289	333	6,223	82
22,000 UNDER 24,000	289	203	91	283	288	6,653	108
24,000 UNDER 26,000	251	194	82	248	302	6,272	109
26,000 UNDER 28,000	263	222	82	260	316	7,110	126
28,000 UNDER 30,000	227	182	63	227	243	6,605	141
30,000 UNDER 32,000	210	172	57	210	260	6,515	143
32,000 UNDER 34,000	182	153	43	181	198	5,994	141
34,000 UNDER 36,000	178	157	32	176	211	6,240	148
36,000 UNDER 38,000	153	130	26	151	204	5,649	140
38,000 UNDER 40,000	130	120	18	130	164	5,058	131
40,000 UNDER 45,000	262	240	37	261	334	11,061	329
45,000 UNDER 50,000	142	127	16	141	157	6,711	221
50,000 UNDER 75,000	341	312	32	340	379	20,004	835
75,000 UNDER 100,000	80	72	*	80	74	6,780	400
100,000 AND OVER	69	59	*	69	67	13,745	800
TOTALS	8,219	4,630	2,582	5,209	7,113	\$161,883	\$4,135

Adjusted Gross Income Class	HUMBOLDT						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	296	149	38	10	150	\$ -3,999	\$ 4
\$1 UNDER \$2,000	4,400	780	3,060	41	1,386	2,252	+
2,000 UNDER 4,000	2,756	372	1,097	42	609	8,377	+
4,000 UNDER 6,000	2,951	579	1,209	258	827	14,722	1
6,000 UNDER 8,000	2,798	727	1,144	1,610	877	19,562	25
8,000 UNDER 10,000	2,540	772	1,103	1,432	970	22,823	91
10,000 UNDER 12,000	2,400	848	1,036	1,374	1,099	26,381	164
12,000 UNDER 14,000	2,112	820	891	1,646	1,101	27,432	210
14,000 UNDER 16,000	1,908	876	798	1,682	1,105	28,565	265
16,000 UNDER 18,000	1,676	806	676	1,530	1,027	28,440	325
18,000 UNDER 20,000	1,521	807	577	1,435	990	28,890	403
20,000 UNDER 22,000	1,449	869	523	1,398	1,062	30,438	457
22,000 UNDER 24,000	1,321	850	474	1,285	1,050	30,346	513
24,000 UNDER 26,000	1,282	825	468	1,267	1,114	32,015	606
26,000 UNDER 28,000	1,317	897	418	1,299	1,148	35,544	731
28,000 UNDER 30,000	1,312	968	376	1,301	1,200	38,004	803
30,000 UNDER 32,000	1,181	919	345	1,172	1,277	36,605	813
32,000 UNDER 34,000	1,025	822	267	1,021	1,042	33,784	802
34,000 UNDER 36,000	976	793	215	969	983	34,141	865
36,000 UNDER 38,000	895	773	180	890	963	33,121	839
38,000 UNDER 40,000	772	672	147	767	846	30,106	820
40,000 UNDER 45,000	1,586	1,401	250	1,583	1,750	67,235	1,991
45,000 UNDER 50,000	1,115	1,019	131	1,114	1,231	52,836	1,697
50,000 UNDER 75,000	2,085	1,943	141	2,078	2,214	122,395	4,914
75,000 UNDER 100,000	434	387	22	431	404	36,924	2,134
100,000 AND OVER	388	333	15	388	387	89,184	8,947
TOTALS	42,496	21,007	15,601	28,023	26,812	\$906,123	\$28,420

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	IMPERIAL						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	247	155	28	*	213	\$ -10,870	\$ 80
\$1 UNDER \$2,000	2,292	640	1,203	*	1,563	1,630	+
2,000 UNDER 4,000	2,910	987	745	21	3,531	8,915	+
4,000 UNDER 6,000	3,427	1,457	890	113	4,848	17,093	+
6,000 UNDER 8,000	3,243	1,511	849	970	4,988	22,596	11
8,000 UNDER 10,000	2,600	1,373	737	828	4,368	23,328	52
10,000 UNDER 12,000	2,163	1,266	638	672	3,848	23,683	78
12,000 UNDER 14,000	1,841	1,068	610	1,003	3,281	23,854	114
14,000 UNDER 16,000	1,632	994	574	1,284	3,068	24,442	152
16,000 UNDER 18,000	1,414	858	505	1,272	2,645	24,011	203
18,000 UNDER 20,000	1,262	866	408	1,207	2,421	23,969	274
20,000 UNDER 22,000	1,135	758	391	1,091	1,990	23,776	322
22,000 UNDER 24,000	1,015	710	339	1,002	1,781	23,294	351
24,000 UNDER 26,000	883	626	298	878	1,386	22,053	389
26,000 UNDER 28,000	874	650	292	868	1,453	23,562	441
28,000 UNDER 30,000	723	567	212	718	1,179	20,940	408
30,000 UNDER 32,000	696	545	226	690	1,035	21,530	472
32,000 UNDER 34,000	584	449	146	581	859	19,273	447
34,000 UNDER 36,000	526	414	127	525	775	18,377	454
36,000 UNDER 38,000	513	420	110	512	809	18,981	480
38,000 UNDER 40,000	431	380	89	431	669	16,804	437
40,000 UNDER 45,000	857	776	163	853	1,165	36,339	1,025
45,000 UNDER 50,000	628	576	79	627	915	29,824	932
50,000 UNDER 75,000	1,359	1,260	113	1,355	1,926	80,692	3,195
75,000 UNDER 100,000	281	257	*	280	334	23,886	1,350
100,000 AND OVER	261	227	*	261	319	48,646	4,206
TOTALS	33,797	19,790	9,791	18,068	51,369	\$610,628	\$15,873

Adjusted Gross Income Class	INYO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	69	41	16	*	34	\$ -1,184	\$ 1
\$1 UNDER \$2,000	640	123	400	*	90	337	+
2,000 UNDER 4,000	444	72	152	*	87	1,325	+
4,000 UNDER 6,000	506	105	200	46	136	2,535	+
6,000 UNDER 8,000	450	130	199	228	157	3,128	3
8,000 UNDER 10,000	435	153	190	228	146	3,888	14
10,000 UNDER 12,000	393	165	177	191	166	4,308	23
12,000 UNDER 14,000	338	134	160	269	161	4,397	36
14,000 UNDER 16,000	316	172	147	269	240	4,745	36
16,000 UNDER 18,000	294	163	130	266	166	4,975	52
18,000 UNDER 20,000	289	161	110	273	177	5,487	74
20,000 UNDER 22,000	235	143	99	225	169	4,922	72
22,000 UNDER 24,000	235	153	95	232	182	5,415	88
24,000 UNDER 26,000	220	155	96	217	193	5,495	97
26,000 UNDER 28,000	224	153	112	219	178	6,048	131
28,000 UNDER 30,000	223	157	92	217	202	6,461	136
30,000 UNDER 32,000	207	153	74	204	200	6,406	152
32,000 UNDER 34,000	179	144	59	176	182	5,901	137
34,000 UNDER 36,000	172	138	62	169	199	6,021	148
36,000 UNDER 38,000	158	133	50	158	175	5,836	153
38,000 UNDER 40,000	125	112	38	124	143	4,877	127
40,000 UNDER 45,000	287	263	73	286	313	12,126	341
45,000 UNDER 50,000	212	191	35	211	227	10,054	320
50,000 UNDER 75,000	469	441	68	466	501	27,795	1,089
75,000 UNDER 100,000	78	71	*	77	58	6,674	355
100,000 AND OVER	88	75	*	87	80	12,869	1,060
TOTALS	7,286	3,901	2,843	4,845	4,562	\$160,841	\$4,645

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	KERN						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,281	794	205	48	970	\$ -35,841	\$ 79
\$1 UNDER \$2,000	13,603	2,208	8,825	123	4,387	7,236	42
2,000 UNDER 4,000	9,933	1,689	3,630	134	5,486	30,102	18
4,000 UNDER 6,000	11,180	2,452	4,406	761	7,570	55,835	4
6,000 UNDER 8,000	10,780	3,084	4,474	4,990	8,508	75,295	65
8,000 UNDER 10,000	9,843	3,355	4,329	4,584	8,376	88,383	283
10,000 UNDER 12,000	8,643	3,540	3,785	4,036	7,693	94,978	474
12,000 UNDER 14,000	8,095	3,604	3,720	5,330	7,885	105,197	666
14,000 UNDER 16,000	7,697	3,599	3,543	6,224	7,764	115,366	937
16,000 UNDER 18,000	7,018	3,493	3,220	6,203	7,241	119,113	1,187
18,000 UNDER 20,000	6,339	3,419	2,748	5,821	6,681	120,431	1,469
20,000 UNDER 22,000	5,662	3,232	2,430	5,380	5,925	118,819	1,728
22,000 UNDER 24,000	5,502	3,357	2,248	5,299	5,652	126,535	2,036
24,000 UNDER 26,000	5,050	3,217	2,033	4,937	5,541	126,243	2,232
26,000 UNDER 28,000	4,917	3,274	1,861	4,800	5,529	132,723	2,518
28,000 UNDER 30,000	4,686	3,266	1,657	4,616	5,341	135,811	2,771
30,000 UNDER 32,000	4,661	3,365	1,395	4,606	5,526	144,392	3,116
32,000 UNDER 34,000	4,300	3,182	1,225	4,263	5,048	141,884	3,247
34,000 UNDER 36,000	4,030	3,188	1,011	4,005	4,825	140,959	3,325
36,000 UNDER 38,000	3,592	2,921	821	3,579	4,523	132,820	3,193
38,000 UNDER 40,000	3,395	2,839	705	3,379	4,285	132,317	3,360
40,000 UNDER 45,000	6,808	5,995	1,122	6,784	8,568	288,624	7,667
45,000 UNDER 50,000	5,310	4,784	701	5,290	6,722	251,668	7,465
50,000 UNDER 75,000	11,565	10,785	881	11,522	13,904	685,225	25,498
75,000 UNDER 100,000	2,392	2,225	92	2,378	2,607	203,059	10,448
100,000 AND OVER	2,018	1,826	52	1,988	2,207	375,982	28,356
TOTALS	168,298	88,693	61,119	111,080	158,764	\$3,913,156	\$112,184

Adjusted Gross Income Class	KINGS						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	221	147	17	15	204	\$ -6,386	\$ 20
\$1 UNDER \$2,000	2,117	394	1,387	15	720	993	6
2,000 UNDER 4,000	1,590	356	549	17	1,101	4,858	1
4,000 UNDER 6,000	1,866	509	701	132	1,542	9,306	+
6,000 UNDER 8,000	1,724	540	617	796	1,620	12,004	12
8,000 UNDER 10,000	1,527	562	632	744	1,349	13,675	45
10,000 UNDER 12,000	1,531	669	664	716	1,665	16,808	86
12,000 UNDER 14,000	1,445	678	601	988	1,739	18,778	119
14,000 UNDER 16,000	1,330	704	537	1,137	1,583	19,948	155
16,000 UNDER 18,000	1,186	698	474	1,070	1,565	20,130	184
18,000 UNDER 20,000	1,104	704	450	1,035	1,427	20,972	243
20,000 UNDER 22,000	951	626	337	908	1,218	19,962	272
22,000 UNDER 24,000	856	606	286	828	1,046	19,700	295
24,000 UNDER 26,000	769	565	227	758	884	19,242	320
26,000 UNDER 28,000	737	550	211	729	924	19,890	360
28,000 UNDER 30,000	710	582	183	703	930	20,575	391
30,000 UNDER 32,000	683	575	191	677	932	21,158	420
32,000 UNDER 34,000	579	476	121	573	704	19,108	421
34,000 UNDER 36,000	522	465	98	516	686	18,269	405
36,000 UNDER 38,000	437	396	70	433	547	16,165	378
38,000 UNDER 40,000	418	377	62	417	553	16,277	399
40,000 UNDER 45,000	842	787	94	840	1,019	35,727	960
45,000 UNDER 50,000	568	521	58	564	677	26,888	825
50,000 UNDER 75,000	1,138	1,071	73	1,135	1,396	66,843	2,549
75,000 UNDER 100,000	197	175	*	196	225	16,630	875
100,000 AND OVER	213	195	*	211	200	46,981	4,130
TOTALS	25,261	13,928	8,649	16,153	26,456	\$514,501	\$13,871

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	LAKE						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	155	92	32	*	58	\$ -2,401	\$ 8
\$1 UNDER \$2,000	1,548	417	1,050	*	381	726	+
2,000 UNDER 4,000	1,005	249	355	15	425	3,038	1
4,000 UNDER 6,000	1,208	373	450	71	567	6,056	1
6,000 UNDER 8,000	1,210	474	431	496	617	8,450	6
8,000 UNDER 10,000	1,071	492	360	426	500	9,587	25
10,000 UNDER 12,000	1,051	549	361	421	542	11,509	46
12,000 UNDER 14,000	908	476	297	646	382	11,777	67
14,000 UNDER 16,000	806	468	244	656	421	12,107	87
16,000 UNDER 18,000	745	484	201	647	425	12,666	108
18,000 UNDER 20,000	668	416	196	599	385	12,707	148
20,000 UNDER 22,000	605	399	187	565	440	12,705	171
22,000 UNDER 24,000	556	379	168	532	391	12,774	197
24,000 UNDER 26,000	459	338	144	440	328	11,475	187
26,000 UNDER 28,000	412	301	112	402	328	11,124	198
28,000 UNDER 30,000	390	289	96	382	305	11,266	232
30,000 UNDER 32,000	399	306	92	396	360	12,344	261
32,000 UNDER 34,000	357	295	87	355	339	11,778	248
34,000 UNDER 36,000	348	283	91	347	349	12,174	304
36,000 UNDER 38,000	308	266	71	307	350	11,401	280
38,000 UNDER 40,000	258	218	55	257	303	10,065	265
40,000 UNDER 45,000	576	503	106	572	575	24,373	673
45,000 UNDER 50,000	407	372	71	406	488	19,253	580
50,000 UNDER 75,000	762	697	72	761	814	44,700	1,729
75,000 UNDER 100,000	153	137	*	153	140	12,914	684
100,000 AND OVER	129	109	*	129	88	23,031	1,968
TOTALS	16,494	9,382	5,342	9,997	10,301	\$327,619	\$8,474

Adjusted Gross Income Class	LASSEN						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	84	58	*	*	52	\$ -1,613	\$ 3
\$1 UNDER \$2,000	605	125	315	*	167	378	+
2,000 UNDER 4,000	430	76	124	*	127	1,290	+
4,000 UNDER 6,000	509	125	142	38	132	2,572	+
6,000 UNDER 8,000	464	149	148	239	204	3,231	3
8,000 UNDER 10,000	425	184	130	185	226	3,803	11
10,000 UNDER 12,000	394	184	127	187	213	4,317	21
12,000 UNDER 14,000	373	201	119	260	210	4,855	33
14,000 UNDER 16,000	337	192	89	299	247	5,060	38
16,000 UNDER 18,000	345	207	100	319	267	5,876	55
18,000 UNDER 20,000	309	200	100	280	262	5,871	66
20,000 UNDER 22,000	316	214	90	300	265	6,641	88
22,000 UNDER 24,000	308	215	88	297	256	7,073	113
24,000 UNDER 26,000	281	211	79	274	285	7,026	118
26,000 UNDER 28,000	256	194	80	248	258	6,923	128
28,000 UNDER 30,000	271	210	62	269	256	7,858	158
30,000 UNDER 32,000	254	200	62	250	266	7,877	174
32,000 UNDER 34,000	253	204	55	246	278	8,357	190
34,000 UNDER 36,000	228	190	40	227	299	7,986	196
36,000 UNDER 38,000	196	169	41	192	238	7,236	183
38,000 UNDER 40,000	156	136	29	155	218	6,082	158
40,000 UNDER 45,000	370	342	56	368	460	15,677	429
45,000 UNDER 50,000	220	215	34	217	286	10,443	303
50,000 UNDER 75,000	396	375	42	395	485	23,040	874
75,000 UNDER 100,000	56	47	*	55	50	4,725	257
100,000 AND OVER	48	39	*	48	42	9,484	833
TOTALS	7,864	4,662	2,166	5,361	6,049	\$172,068	\$4,432

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	LOS ANGELES						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	20,523	8,589	5,661	641	12,843	\$ -624,154	\$ 2,434
\$1 UNDER \$2,000	239,838	33,879	161,182	1,654	74,323	130,297	212
2,000 UNDER 4,000	177,787	22,969	77,272	1,896	95,742	539,285	73
4,000 UNDER 6,000	200,860	31,257	94,213	12,623	138,247	1,005,406	143
6,000 UNDER 8,000	200,858	39,524	103,870	95,370	179,170	1,404,370	1,237
8,000 UNDER 10,000	190,713	43,768	105,804	93,215	198,964	1,713,656	5,665
10,000 UNDER 12,000	173,928	44,842	98,587	88,914	185,189	1,910,141	10,636
12,000 UNDER 14,000	162,887	44,551	92,299	111,802	169,172	2,115,757	16,114
14,000 UNDER 16,000	153,699	44,374	88,190	126,590	156,929	2,304,514	22,792
16,000 UNDER 18,000	144,477	43,570	82,525	128,847	144,850	2,454,405	30,456
18,000 UNDER 20,000	133,335	42,904	75,229	123,363	132,367	2,530,917	38,328
20,000 UNDER 22,000	121,467	42,334	66,668	114,621	119,385	2,548,651	44,659
22,000 UNDER 24,000	111,052	41,586	59,720	106,203	109,085	2,552,494	50,258
24,000 UNDER 26,000	99,941	40,410	52,054	96,468	100,127	2,497,134	53,656
26,000 UNDER 28,000	95,214	40,450	47,283	92,656	94,731	2,570,365	59,880
28,000 UNDER 30,000	89,127	40,900	41,546	87,132	89,342	2,583,348	63,758
30,000 UNDER 32,000	83,218	40,909	36,674	81,800	83,874	2,578,669	67,404
32,000 UNDER 34,000	75,899	39,833	31,447	74,816	78,395	2,503,943	68,177
34,000 UNDER 36,000	69,130	39,003	26,948	68,322	72,589	2,418,278	67,995
36,000 UNDER 38,000	62,799	37,939	22,631	62,167	66,738	2,322,460	66,793
38,000 UNDER 40,000	56,809	36,544	18,933	56,356	61,542	2,214,776	64,995
40,000 UNDER 45,000	120,871	84,219	35,384	120,141	132,519	5,125,450	156,506
45,000 UNDER 50,000	96,478	73,671	23,339	96,022	108,274	4,573,575	146,578
50,000 UNDER 75,000	257,170	215,398	41,133	256,393	283,110	15,454,772	589,181
75,000 UNDER 100,000	76,365	65,445	7,039	76,110	77,778	6,505,681	325,596
100,000 AND OVER	84,393	69,989	5,155	84,073	86,158	22,681,475	1,834,781
TOTALS	3,298,838	1,308,857	1,500,786	2,258,195	3,051,443	\$94,615,665	\$3,788,307

Adjusted Gross Income Class	MADERA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	356	249	23	12	227	\$ -7,465	\$ 43
\$1 UNDER \$2,000	2,004	514	1,174	14	864	1,251	+
2,000 UNDER 4,000	1,742	457	575	11	1,296	5,257	+
4,000 UNDER 6,000	1,936	608	706	130	1,651	9,636	3
6,000 UNDER 8,000	1,723	674	625	653	1,703	11,974	8
8,000 UNDER 10,000	1,546	669	567	646	1,440	13,900	41
10,000 UNDER 12,000	1,386	645	515	584	1,455	15,241	65
12,000 UNDER 14,000	1,312	637	495	858	1,501	17,032	103
14,000 UNDER 16,000	1,203	659	454	955	1,353	17,990	133
16,000 UNDER 18,000	1,038	638	357	928	1,107	17,588	152
18,000 UNDER 20,000	952	627	318	889	977	18,084	198
20,000 UNDER 22,000	857	579	269	828	970	17,973	237
22,000 UNDER 24,000	843	608	239	810	927	19,400	267
24,000 UNDER 26,000	787	594	223	772	958	19,660	312
26,000 UNDER 28,000	731	564	192	710	899	19,733	325
28,000 UNDER 30,000	704	552	188	589	858	20,416	372
30,000 UNDER 32,000	679	556	175	668	857	21,044	412
32,000 UNDER 34,000	598	506	110	593	731	19,728	408
34,000 UNDER 36,000	531	468	95	528	713	18,567	397
36,000 UNDER 38,000	490	433	78	487	611	18,128	406
38,000 UNDER 40,000	444	411	59	441	581	17,315	405
40,000 UNDER 45,000	939	879	106	938	1,167	39,824	1,027
45,000 UNDER 50,000	655	619	51	653	817	31,003	898
50,000 UNDER 75,000	1,310	1,234	64	1,308	1,566	77,340	2,905
75,000 UNDER 100,000	245	227	*	245	270	20,660	1,095
100,000 AND OVER	198	176	*	197	174	33,946	2,811
TOTALS	25,209	14,783	7,679	15,547	25,773	\$515,225	\$13,023

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	MARIN						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,011	369	279	62	541	\$ -38,421	\$ 185
\$1 UNDER \$2,000	4,311	353	1,807	58	556	3,559	8
2,000 UNDER 4,000	4,608	253	1,190	53	493	14,003	6
4,000 UNDER 6,000	4,925	334	1,517	488	674	24,651	31
6,000 UNDER 8,000	4,798	524	1,753	3,308	958	33,547	44
8,000 UNDER 10,000	4,577	610	1,875	3,333	996	41,152	212
10,000 UNDER 12,000	4,274	742	1,809	3,134	1,055	46,969	395
12,000 UNDER 14,000	4,203	816	1,939	3,556	1,167	54,622	605
14,000 UNDER 16,000	4,090	829	1,923	3,645	1,200	61,355	840
16,000 UNDER 18,000	3,970	862	1,966	3,652	1,291	67,446	1,088
18,000 UNDER 20,000	3,764	855	1,820	3,543	1,269	71,473	1,361
20,000 UNDER 22,000	3,677	934	1,789	3,486	1,353	77,182	1,635
22,000 UNDER 24,000	3,423	1,020	1,664	3,276	1,269	78,688	1,804
24,000 UNDER 25,000	3,104	976	1,469	2,984	1,333	77,521	1,902
26,000 UNDER 28,000	2,885	953	1,311	2,806	1,188	77,889	2,097
28,000 UNDER 30,000	2,946	1,058	1,299	2,867	1,328	85,439	2,414
30,000 UNDER 32,000	2,699	1,022	1,149	2,634	1,307	83,665	2,536
32,000 UNDER 34,000	2,607	1,121	989	2,559	1,342	86,049	2,631
34,000 UNDER 36,000	2,441	1,126	882	2,399	1,291	85,384	2,648
36,000 UNDER 38,000	2,259	1,127	783	2,222	1,293	83,542	2,696
38,000 UNDER 40,000	2,016	1,073	648	1,984	1,241	78,580	2,555
40,000 UNDER 45,000	4,562	2,788	1,278	4,515	2,950	193,601	6,469
45,000 UNDER 50,000	3,742	2,529	886	3,714	2,782	177,519	6,153
50,000 UNDER 75,000	12,207	9,596	1,908	12,152	10,532	742,862	30,072
75,000 UNDER 100,000	5,197	4,379	466	5,178	5,070	446,056	22,503
100,000 AND OVER	7,004	5,949	399	6,985	7,541	1,589,584	137,987
TOTALS	105,300	42,198	34,798	84,593	52,020	\$4,343,917	\$230,877

Adjusted Gross Income Class	MARIPOSA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	63	34	*	*	23	\$ -596	+
\$1 UNDER \$2,000	306	65	154	*	74	194	+
2,000 UNDER 4,000	245	46	65	*	45	742	+
4,000 UNDER 6,000	323	75	114	29	84	1,639	+
6,000 UNDER 8,000	359	100	123	212	93	2,514	\$ 3
8,000 UNDER 10,000	360	123	126	198	100	3,241	12
10,000 UNDER 12,000	335	119	138	212	85	3,687	26
12,000 UNDER 14,000	296	128	122	232	107	3,852	32
14,000 UNDER 16,000	285	131	102	241	137	4,279	42
16,000 UNDER 18,000	263	144	86	243	125	4,480	50
18,000 UNDER 20,000	203	106	81	187	139	3,865	52
20,000 UNDER 22,000	200	125	75	197	110	4,200	64
22,000 UNDER 24,000	160	111	50	152	96	3,684	56
24,000 UNDER 26,000	151	108	47	148	142	3,764	66
26,000 UNDER 28,000	152	117	41	149	118	4,112	77
28,000 UNDER 30,000	152	132	42	151	152	4,395	80
30,000 UNDER 32,000	117	92	29	113	100	3,633	78
32,000 UNDER 34,000	104	88	24	102	85	3,427	76
34,000 UNDER 36,000	101	85	23	99	85	3,528	80
36,000 UNDER 38,000	86	77	19	85	67	3,188	78
38,000 UNDER 40,000	80	76	18	80	75	3,111	75
40,000 UNDER 45,000	147	137	25	147	172	6,231	167
45,000 UNDER 50,000	107	100	14	107	127	5,066	150
50,000 UNDER 75,000	222	209	23	221	215	13,159	501
75,000 UNDER 100,000	39	36	—	39	18	3,271	181
100,000 AND OVER	36	33	*	36	31	5,127	393
TOTALS	4,892	2,597	1,548	3,394	2,606	\$97,793	\$2,339

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	MENDOCINO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	300	164	45	*	148	\$ -5,616	\$ 2
\$1 UNDER \$2,000	2,409	444	1,538	*	683	1,196	1
2,000 UNDER 4,000	1,747	298	600	29	643	5,298	2
4,000 UNDER 6,000	2,059	433	793	157	966	10,327	1
6,000 UNDER 8,000	1,960	535	763	1,008	1,055	13,749	15
8,000 UNDER 10,000	1,668	551	702	856	979	14,992	53
10,000 UNDER 12,000	1,525	611	639	793	952	16,743	90
12,000 UNDER 14,000	1,481	608	651	1,120	986	19,262	137
14,000 UNDER 16,000	1,308	594	580	1,115	858	19,586	176
16,000 UNDER 18,000	1,264	609	541	1,157	928	21,435	242
18,000 UNDER 20,000	1,119	598	466	1,061	922	21,239	286
20,000 UNDER 22,000	1,095	652	441	1,059	881	22,963	356
22,000 UNDER 24,000	1,017	656	405	992	902	23,381	395
24,000 UNDER 26,000	944	641	381	928	941	23,595	430
26,000 UNDER 28,000	922	677	350	905	940	24,908	485
28,000 UNDER 30,000	867	658	283	858	929	25,148	516
30,000 UNDER 32,000	810	651	225	805	915	25,092	532
32,000 UNDER 34,000	664	526	163	658	697	21,903	515
34,000 UNDER 36,000	623	541	169	618	701	21,794	507
36,000 UNDER 38,000	539	469	116	536	605	19,934	498
38,000 UNDER 40,000	486	438	110	483	562	18,960	492
40,000 UNDER 45,000	948	838	166	944	1,072	40,102	1,138
45,000 UNDER 50,000	758	682	111	753	875	35,896	1,099
50,000 UNDER 75,000	1,246	1,122	115	1,243	1,272	73,227	2,912
75,000 UNDER 100,000	302	265	23	302	280	25,816	1,465
100,000 AND OVER	305	259	12	303	279	64,434	5,520
TOTALS	28,366	14,520	10,388	18,708	20,971	\$605,364	\$17,865

Adjusted Gross Income Class	MERCED						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	516	344	56	26	474	\$-12,592	\$ 37
\$1 UNDER \$2,000	5,593	1,697	4,004	44	4,426	2,531	5
2,000 UNDER 4,000	3,449	839	1,337	43	2,883	10,437	1
4,000 UNDER 6,000	3,701	1,011	1,488	272	3,051	18,606	2
6,000 UNDER 8,000	3,608	1,159	1,391	1,678	3,173	25,284	22
8,000 UNDER 10,000	3,239	1,162	1,380	1,593	2,905	29,052	99
10,000 UNDER 12,000	2,986	1,233	1,300	1,451	2,831	32,828	173
12,000 UNDER 14,000	2,792	1,305	1,253	1,893	2,996	36,243	237
14,000 UNDER 16,000	2,610	1,329	1,213	2,207	2,832	39,128	313
16,000 UNDER 18,000	2,353	1,334	1,021	2,156	2,592	39,932	392
18,000 UNDER 20,000	2,022	1,263	853	1,880	2,391	38,397	448
20,000 UNDER 22,000	1,722	1,088	686	1,643	1,922	36,113	511
22,000 UNDER 24,000	1,517	1,112	600	1,556	1,803	37,148	575
24,000 UNDER 26,000	1,447	1,044	499	1,399	1,704	36,153	600
26,000 UNDER 28,000	1,410	1,051	472	1,370	1,668	38,061	694
28,000 UNDER 30,000	1,324	1,015	400	1,307	1,660	38,439	765
30,000 UNDER 32,000	1,190	956	319	1,163	1,562	36,899	758
32,000 UNDER 34,000	1,074	870	254	1,059	1,335	35,431	784
34,000 UNDER 36,000	1,007	873	202	992	1,335	35,242	783
36,000 UNDER 38,000	872	764	164	852	1,081	32,224	764
38,000 UNDER 40,000	783	703	122	775	996	30,514	755
40,000 UNDER 45,000	1,630	1,501	236	1,612	1,935	69,018	1,876
45,000 UNDER 50,000	1,121	1,043	117	1,117	1,350	53,053	1,596
50,000 UNDER 75,000	2,274	2,139	169	2,261	2,724	134,007	5,138
75,000 UNDER 100,000	452	405	12	448	459	38,040	2,007
100,000 AND OVER	405	351	18	405	465	73,728	6,235
TOTALS	51,197	27,591	19,566	31,202	52,553	\$983,916	\$25,570

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	M O D O C						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	68	49	*	*	33	\$-1,591	\$ 1
\$1 UNDER \$2,000	264	67	135	*	66	149	+
2,000 UNDER 4,000	150	33	41	*	53	444	+
4,000 UNDER 6,000	183	62	43	12	80	918	+
6,000 UNDER 8,000	170	62	44	80	74	1,186	1
8,000 UNDER 10,000	198	81	40	90	108	1,785	6
10,000 UNDER 12,000	168	71	49	91	89	1,837	10
12,000 UNDER 14,000	174	103	44	117	121	2,268	12
14,000 UNDER 16,000	141	89	35	120	93	2,114	19
16,000 UNDER 18,000	133	93	27	126	109	2,259	20
18,000 UNDER 20,000	136	98	30	134	79	2,583	31
20,000 UNDER 22,000	108	82	20	107	91	2,266	30
22,000 UNDER 24,000	80	59	12	80	58	1,847	29
24,000 UNDER 26,000	82	65	22	80	76	2,048	36
26,000 UNDER 28,000	91	68	14	89	88	2,459	48
28,000 UNDER 30,000	78	66	19	78	85	2,268	45
30,000 UNDER 32,000	77	68	17	77	89	2,385	50
32,000 UNDER 34,000	64	50	*	63	61	2,117	51
34,000 UNDER 36,000	56	47	10	56	57	1,949	47
36,000 UNDER 38,000	51	48	*	51	69	1,878	43
38,000 UNDER 40,000	39	36	*	39	44	1,515	38
40,000 UNDER 45,000	88	78	13	87	100	3,733	110
45,000 UNDER 50,000	58	53	*	58	61	2,753	95
50,000 UNDER 75,000	108	100	*	108	107	6,327	266
75,000 UNDER 100,000	21	19	*	21	14	1,668	93
100,000 AND OVER	15	14	—	15	14	2,626	256
TOTALS	2,801	1,661	650	1,789	1,919	\$51,791	\$1,337

Adjusted Gross Income Class	M O N O						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	66	32	14	*	31	\$ -1,398	\$ 4
\$1 UNDER \$2,000	125	21	32	*	33	114	1
2,000 UNDER 4,000	198	20	79	*	35	609	+
4,000 UNDER 6,000	213	25	109	23	65	1,077	+
6,000 UNDER 8,000	216	30	114	142	71	1,505	2
8,000 UNDER 10,000	247	55	151	170	79	2,213	11
10,000 UNDER 12,000	213	45	126	153	83	2,342	19
12,000 UNDER 14,000	215	47	127	188	77	2,793	31
14,000 UNDER 16,000	192	61	122	168	88	2,892	37
16,000 UNDER 18,000	154	56	96	143	74	2,609	39
18,000 UNDER 20,000	153	56	89	145	79	2,900	47
20,000 UNDER 22,000	135	63	74	129	64	2,832	51
22,000 UNDER 24,000	120	61	60	114	77	2,772	51
24,000 UNDER 26,000	128	76	69	126	73	3,194	63
26,000 UNDER 28,000	92	56	42	88	60	2,488	52
28,000 UNDER 30,000	97	59	45	97	56	2,806	62
30,000 UNDER 32,000	101	73	49	98	80	3,130	72
32,000 UNDER 34,000	82	56	39	81	67	2,694	68
34,000 UNDER 36,000	65	48	27	65	61	2,274	57
36,000 UNDER 38,000	73	55	22	71	61	2,707	72
38,000 UNDER 40,000	47	42	13	47	57	1,834	45
40,000 UNDER 45,000	126	113	32	126	137	5,363	132
45,000 UNDER 50,000	89	73	28	88	95	4,223	127
50,000 UNDER 75,000	195	171	33	194	191	11,621	405
75,000 UNDER 100,000	49	42	*	48	43	4,183	197
100,000 AND OVER	34	29	*	34	53	6,663	630
TOTALS	3,425	1,465	1,597	2,548	1,890	\$76,440	\$2,275

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	MONTEREY						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	722	381	145	29	531	\$ -13,899	\$ 108
\$1 UNDER \$2,000	5,990	953	3,181	73	2,360	4,086	3
2,000 UNDER 4,000	6,073	847	2,000	104	3,211	18,436	4
4,000 UNDER 6,000	7,221	1,260	2,710	532	4,907	36,085	17
6,000 UNDER 8,000	6,998	1,593	2,841	3,635	5,502	48,930	49
8,000 UNDER 10,000	6,967	1,862	3,103	3,789	6,194	62,614	238
10,000 UNDER 12,000	6,553	2,008	3,068	3,643	6,369	72,026	422
12,000 UNDER 14,000	6,191	2,139	2,929	4,344	6,451	80,345	624
14,000 UNDER 16,000	5,599	2,144	2,747	4,593	5,801	83,857	808
16,000 UNDER 18,000	5,131	2,170	2,545	4,508	5,340	87,136	1,012
18,000 UNDER 20,000	4,624	2,039	2,186	4,251	4,463	87,828	1,253
20,000 UNDER 22,000	4,175	2,104	2,005	3,934	4,265	87,643	1,413
22,000 UNDER 24,000	3,829	2,019	1,723	3,635	3,747	87,977	1,566
24,000 UNDER 26,000	3,487	1,973	1,570	3,338	3,638	87,148	1,671
26,000 UNDER 28,000	3,239	1,892	1,353	3,140	3,266	87,474	1,826
28,000 UNDER 30,000	3,120	1,950	1,198	3,037	3,187	90,432	2,001
30,000 UNDER 32,000	2,863	1,920	1,023	2,811	3,071	88,721	2,038
32,000 UNDER 34,000	2,665	1,803	974	2,619	2,724	87,852	2,162
34,000 UNDER 36,000	2,439	1,802	811	2,415	2,600	85,296	2,142
36,000 UNDER 38,000	2,230	1,693	680	2,200	2,398	82,495	2,142
38,000 UNDER 40,000	1,996	1,570	506	1,974	2,198	77,800	2,073
40,000 UNDER 45,000	4,248	3,512	977	4,210	4,576	180,060	5,088
45,000 UNDER 50,000	3,209	2,766	603	3,195	3,369	151,767	4,602
50,000 UNDER 75,000	7,691	6,748	868	7,657	7,740	457,064	17,253
75,000 UNDER 100,000	1,918	1,612	120	1,914	1,800	163,343	8,633
100,000 AND OVER	2,377	1,936	94	2,371	1,954	512,011	44,581
TOTALS	111,555	52,696	41,960	77,951	101,662	\$2,894,527	\$103,735

Adjusted Gross Income Class	NAPA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	311	164	52	*	169	\$ -9,717	\$ 15
\$1 UNDER \$2,000	2,067	297	1,185	*	262	1,359	3
2,000 UNDER 4,000	1,984	241	641	26	550	6,027	2
4,000 UNDER 6,000	2,278	369	811	163	800	11,402	2
6,000 UNDER 8,000	2,329	490	982	1,353	991	16,278	17
8,000 UNDER 10,000	2,230	524	979	1,363	1,094	20,065	90
10,000 UNDER 12,000	2,042	604	937	1,209	1,157	22,390	144
12,000 UNDER 14,000	1,924	596	917	1,480	1,248	25,001	229
14,000 UNDER 16,000	1,848	682	902	1,561	1,159	27,723	289
16,000 UNDER 18,000	1,762	640	851	1,601	1,208	29,963	388
18,000 UNDER 20,000	1,649	661	815	1,557	1,223	31,302	476
20,000 UNDER 22,000	1,559	692	721	1,472	1,131	32,705	564
22,000 UNDER 24,000	1,414	666	634	1,345	1,019	32,514	613
24,000 UNDER 26,000	1,355	693	597	1,307	1,042	33,891	692
26,000 UNDER 28,000	1,336	775	587	1,304	1,054	36,061	775
28,000 UNDER 30,000	1,219	679	473	1,182	1,022	35,355	845
30,000 UNDER 32,000	1,280	821	464	1,255	1,039	39,647	962
32,000 UNDER 34,000	1,095	734	381	1,079	1,070	36,148	900
34,000 UNDER 36,000	1,082	765	341	1,066	930	37,854	981
36,000 UNDER 38,000	938	720	259	924	915	34,699	884
38,000 UNDER 40,000	905	707	246	902	860	35,276	982
40,000 UNDER 45,000	1,891	1,586	362	1,881	2,045	80,301	2,242
45,000 UNDER 50,000	1,534	1,372	265	1,527	1,747	72,637	2,176
50,000 UNDER 75,000	3,759	3,450	398	3,750	4,211	223,460	8,346
75,000 UNDER 100,000	856	770	42	853	869	72,796	3,773
100,000 AND OVER	943	816	28	939	917	190,890	16,852
TOTALS	41,590	20,514	14,870	31,124	29,732	\$1,176,027	\$43,242

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	NEVADA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	245	126	41	*	145	\$ -3,838	\$ 8
\$1 UNDER \$2,000	1,594	300	875	*	305	983	+
2,000 UNDER 4,000	1,263	217	390	15	330	3,885	+
4,000 UNDER 6,000	1,525	320	539	101	386	7,604	+
6,000 UNDER 8,000	1,510	445	547	783	490	10,535	10
8,000 UNDER 10,000	1,466	545	528	706	514	13,164	43
10,000 UNDER 12,000	1,414	590	536	723	594	15,519	82
12,000 UNDER 14,000	1,311	617	474	914	655	17,025	109
14,000 UNDER 16,000	1,208	595	437	971	581	18,113	145
16,000 UNDER 18,000	1,225	679	418	1,054	658	20,801	200
18,000 UNDER 20,000	1,146	671	400	1,010	751	21,753	257
20,000 UNDER 22,000	998	629	336	910	644	20,957	273
22,000 UNDER 24,000	947	627	270	896	714	21,764	324
24,000 UNDER 26,000	827	599	217	778	642	20,649	328
26,000 UNDER 28,000	869	629	221	827	682	23,453	414
28,000 UNDER 30,000	773	569	190	747	674	22,400	420
30,000 UNDER 32,000	734	573	180	716	642	22,725	451
32,000 UNDER 34,000	681	536	160	667	610	22,482	480
34,000 UNDER 36,000	651	543	119	638	624	22,768	488
36,000 UNDER 38,000	582	490	107	578	544	21,523	491
38,000 UNDER 40,000	485	429	79	477	482	18,905	430
40,000 UNDER 45,000	1,083	983	146	1,074	1,172	45,985	1,166
45,000 UNDER 50,000	766	688	85	763	774	36,315	1,074
50,000 UNDER 75,000	1,697	1,548	101	1,687	1,691	100,409	3,719
75,000 UNDER 100,000	410	372	19	409	358	34,989	1,856
100,000 AND OVER	365	325	11	365	299	71,494	6,172
TOTALS	25,775	14,645	7,426	17,833	15,961	\$632,362	\$18,940

Adjusted Gross Income Class	ORANGE						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	5,797	2,805	1,353	225	3,901	\$ -795,214	\$ 983
\$1 UNDER \$2,000	43,994	7,117	21,570	464	13,672	33,953	64
2,000 UNDER 4,000	46,538	5,543	15,605	521	18,480	141,171	32
4,000 UNDER 6,000	53,160	7,485	20,037	4,123	27,348	266,073	40
6,000 UNDER 8,000	50,795	9,136	21,604	28,880	34,142	355,040	380
8,000 UNDER 10,000	48,029	10,066	22,780	27,859	39,132	431,890	1,780
10,000 UNDER 12,000	44,507	10,472	21,950	26,788	36,450	488,684	3,283
12,000 UNDER 14,000	41,822	10,347	21,074	30,993	32,051	543,219	4,967
14,000 UNDER 16,000	39,820	10,295	20,359	33,809	29,161	596,936	6,883
16,000 UNDER 18,000	38,565	10,627	20,241	34,841	27,360	655,299	9,197
18,000 UNDER 20,000	36,243	10,827	19,171	33,601	25,599	688,017	11,309
20,000 UNDER 22,000	33,699	11,040	17,778	31,671	23,845	707,324	13,210
22,000 UNDER 24,000	31,228	11,209	15,973	29,658	22,859	717,767	14,658
24,000 UNDER 26,000	28,548	11,234	14,184	27,302	21,627	713,354	15,688
26,000 UNDER 28,000	27,433	11,555	13,098	26,552	21,211	740,471	17,423
28,000 UNDER 30,000	25,807	11,883	11,736	25,112	20,686	748,155	18,506
30,000 UNDER 32,000	24,434	12,276	10,356	23,899	19,921	757,005	19,428
32,000 UNDER 34,000	22,706	12,345	8,957	22,308	19,295	749,132	19,751
34,000 UNDER 36,000	21,353	12,654	7,847	21,046	19,046	747,139	20,027
36,000 UNDER 38,000	19,884	12,533	6,827	19,643	18,428	735,399	20,103
38,000 UNDER 40,000	18,487	12,423	5,843	18,313	17,641	720,861	20,043
40,000 UNDER 45,000	41,843	30,902	11,186	41,566	42,355	1,775,848	50,344
45,000 UNDER 50,000	35,703	28,764	7,593	35,503	38,873	1,693,611	50,271
50,000 UNDER 75,000	108,265	95,757	13,532	107,942	123,648	6,540,009	232,352
75,000 UNDER 100,000	33,970	30,861	2,005	33,866	40,066	2,888,669	135,165
100,000 AND OVER	29,286	25,903	1,133	29,183	35,389	6,231,817	496,559
TOTALS	951,916	426,059	353,792	715,668	772,186	\$29,871,429	\$1,182,446

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	P L A C E R						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	422	236	89	17	266	\$ -7,436	\$ 28
\$1 UNDER \$2,000	3,916	648	2,331	33	638	2,274	9
2,000 UNDER 4,000	2,912	364	744	41	538	8,820	1
4,000 UNDER 6,000	3,369	535	976	294	694	16,857	1
6,000 UNDER 8,000	3,364	751	1,178	1,998	895	23,536	25
8,000 UNDER 10,000	3,086	882	1,205	1,762	1,040	27,759	110
10,000 UNDER 12,000	2,831	965	1,116	1,617	1,101	31,099	200
12,000 UNDER 14,000	2,673	993	1,148	2,005	1,196	34,721	276
14,000 UNDER 16,000	2,541	1,074	1,044	2,140	1,246	38,117	363
16,000 UNDER 18,000	2,396	1,058	943	2,108	1,338	40,698	466
18,000 UNDER 20,000	2,168	1,120	862	1,950	1,338	41,180	542
20,000 UNDER 22,000	2,026	1,122	796	1,871	1,321	42,504	640
22,000 UNDER 24,000	1,928	1,130	703	1,822	1,404	44,350	730
24,000 UNDER 26,000	1,770	1,104	610	1,693	1,458	44,204	772
26,000 UNDER 28,000	1,804	1,168	575	1,735	1,476	48,693	915
28,000 UNDER 30,000	1,783	1,210	567	1,734	1,511	51,683	1,052
30,000 UNDER 32,000	1,641	1,202	421	1,602	1,551	50,846	1,052
32,000 UNDER 34,000	1,624	1,231	378	1,590	1,623	53,600	1,153
34,000 UNDER 36,000	1,573	1,264	355	1,550	1,632	55,042	1,214
36,000 UNDER 38,000	1,389	1,158	241	1,374	1,474	51,358	1,151
38,000 UNDER 40,000	1,293	1,107	233	1,282	1,408	50,408	1,196
40,000 UNDER 45,000	2,934	2,594	456	2,902	3,308	124,315	3,127
45,000 UNDER 50,000	2,482	2,279	274	2,461	2,894	117,580	3,206
50,000 UNDER 75,000	6,217	5,846	440	6,196	7,355	371,308	12,816
75,000 UNDER 100,000	1,387	1,290	54	1,382	1,653	117,301	5,526
100,000 AND OVER	1,132	1,049	39	1,128	1,402	196,876	15,203
TOTALS	60,661	33,380	17,778	44,287	41,760	\$1,677,693	\$51,774

Adjusted Gross Income Class	P L U M A S						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	62	38	*	*	30	\$ -891	+
\$1 UNDER \$2,000	577	112	343	*	119	346	+
2,000 UNDER 4,000	384	67	111	*	88	1,133	+
4,000 UNDER 6,000	408	115	144	27	166	2,051	+
6,000 UNDER 8,000	388	113	136	191	155	2,729	\$ 16
8,000 UNDER 10,000	380	156	152	175	184	3,420	11
10,000 UNDER 12,000	356	164	124	158	196	3,908	19
12,000 UNDER 14,000	361	173	130	270	196	4,669	30
14,000 UNDER 16,000	323	188	113	280	191	4,856	37
16,000 UNDER 18,000	307	184	102	274	213	5,199	47
18,000 UNDER 20,000	265	176	86	240	207	5,027	52
20,000 UNDER 22,000	251	176	87	237	192	5,269	71
22,000 UNDER 24,000	196	133	58	190	171	4,511	73
24,000 UNDER 26,000	225	173	72	218	231	5,634	94
26,000 UNDER 28,000	256	191	83	252	255	6,920	132
28,000 UNDER 30,000	224	171	64	222	218	6,494	134
30,000 UNDER 32,000	209	174	55	206	223	6,472	137
32,000 UNDER 34,000	220	192	37	217	221	7,257	158
34,000 UNDER 36,000	159	142	46	159	163	5,557	127
36,000 UNDER 38,000	154	137	36	154	195	5,689	143
38,000 UNDER 40,000	144	129	23	144	154	5,611	144
40,000 UNDER 45,000	268	246	42	268	301	11,369	320
45,000 UNDER 50,000	225	211	25	225	261	10,675	335
50,000 UNDER 75,000	362	341	25	362	378	21,157	821
75,000 UNDER 100,000	56	50	*	56	45	4,746	272
100,000 AND OVER	48	45	*	48	39	7,751	623
TOTALS	6,808	3,997	2,106	4,581	4,792	\$147,559	\$3,796

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	RIVERSIDE						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	2,127	1,150	383	78	1,223	\$ -39,388	\$ 147
\$1 UNDER \$2,000	20,812	4,595	12,696	162	4,978	11,684	19
2,000 UNDER 4,000	15,955	2,727	5,270	185	6,250	48,589	5
4,000 UNDER 6,000	18,851	4,043	6,762	1,279	9,310	94,504	13
6,000 UNDER 8,000	18,953	5,306	7,416	8,884	11,192	132,517	116
8,000 UNDER 10,000	17,935	5,919	7,357	8,681	11,699	161,320	529
10,000 UNDER 12,000	16,555	6,075	6,986	8,321	11,523	181,783	960
12,000 UNDER 14,000	15,243	5,997	6,621	10,483	11,225	198,057	1,384
14,000 UNDER 16,000	14,141	6,038	6,169	11,357	10,980	211,949	1,823
16,000 UNDER 18,000	13,039	5,987	5,714	11,342	10,845	221,317	2,313
18,000 UNDER 20,000	11,872	5,911	4,889	10,604	10,308	225,303	2,890
20,000 UNDER 22,000	10,852	5,800	4,395	9,993	9,748	227,664	3,260
22,000 UNDER 24,000	10,026	5,772	3,907	9,368	9,326	230,538	3,618
24,000 UNDER 26,000	9,205	5,637	3,339	8,781	9,298	230,076	3,887
26,000 UNDER 28,000	9,016	5,797	3,153	8,696	9,417	243,319	4,441
28,000 UNDER 30,000	8,775	5,888	2,734	8,552	9,221	254,288	4,907
30,000 UNDER 32,000	8,104	5,704	2,356	7,920	8,832	251,148	5,054
32,000 UNDER 34,000	7,816	5,773	2,110	7,686	9,045	257,847	5,400
34,000 UNDER 36,000	7,534	5,749	1,851	7,454	9,011	263,533	5,780
36,000 UNDER 38,000	6,958	5,544	1,629	6,884	8,472	257,453	5,822
38,000 UNDER 40,000	6,539	5,394	1,386	6,478	8,144	254,948	6,016
40,000 UNDER 45,000	13,875	11,990	2,472	13,772	17,426	588,334	14,607
45,000 UNDER 50,000	10,684	9,600	1,527	10,636	13,654	506,261	13,758
50,000 UNDER 75,000	23,488	21,691	2,268	23,417	28,170	1,390,785	48,227
75,000 UNDER 100,000	4,790	4,257	269	4,777	4,768	406,934	20,341
100,000 AND OVER	4,460	3,811	157	4,445	3,649	997,983	86,670
TOTALS	307,605	162,155	103,826	210,235	257,714	\$7,808,746	\$241,987

Adjusted Gross Income Class	SACRAMENTO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,704	841	363	62	962	\$ -42,737	\$ 333
\$1 UNDER \$2,000	29,935	5,266	20,442	216	9,362	13,568	14
2,000 UNDER 4,000	17,845	1,737	5,849	247	4,192	54,103	2
4,000 UNDER 6,000	20,640	2,543	7,529	1,886	5,643	103,383	11
6,000 UNDER 8,000	20,644	3,436	8,352	13,228	6,363	144,286	173
8,000 UNDER 10,000	19,549	4,060	8,516	12,526	7,007	175,658	781
10,000 UNDER 12,000	18,299	4,561	8,602	11,694	7,523	200,999	1,434
12,000 UNDER 14,000	17,389	4,884	8,493	13,752	7,816	225,916	2,067
14,000 UNDER 16,000	16,579	5,075	8,217	14,462	8,430	248,603	2,771
16,000 UNDER 18,000	16,747	5,318	8,434	15,251	9,531	284,695	3,813
18,000 UNDER 20,000	15,923	5,594	7,854	14,946	9,788	302,214	4,704
20,000 UNDER 22,000	14,702	5,655	6,895	14,067	9,428	308,474	5,455
22,000 UNDER 24,000	13,368	5,927	5,864	12,903	9,037	307,306	5,864
24,000 UNDER 26,000	12,111	5,788	5,161	11,753	8,764	302,669	6,268
26,000 UNDER 28,000	11,889	6,183	4,636	11,621	8,976	321,048	7,068
28,000 UNDER 30,000	11,502	6,420	3,951	11,299	9,210	333,566	7,686
30,000 UNDER 32,000	10,899	6,486	3,487	10,768	9,125	337,804	8,192
32,000 UNDER 34,000	10,129	6,532	2,919	10,016	8,985	334,093	8,302
34,000 UNDER 36,000	9,445	6,501	2,435	9,357	8,976	330,533	8,473
36,000 UNDER 38,000	8,714	6,350	2,015	8,649	8,249	322,226	8,440
38,000 UNDER 40,000	7,944	6,124	1,647	7,885	8,093	309,755	8,281
40,000 UNDER 45,000	17,077	14,103	3,047	16,991	17,849	724,634	20,322
45,000 UNDER 50,000	13,507	11,839	1,846	13,453	14,383	640,372	19,454
50,000 UNDER 75,000	31,087	28,551	2,640	31,014	33,373	1,844,789	69,127
75,000 UNDER 100,000	6,156	5,624	330	6,146	6,458	520,662	26,717
100,000 AND OVER	4,785	4,207	164	4,781	5,352	1,029,900	80,253
TOTALS	378,569	169,605	139,688	278,973	242,875	\$9,678,519	\$306,005

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	SAN BENITO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	82	57	*	—	48	\$ -1,718	+
\$1 UNDER \$2,000	646	121	299	*	164	498	\$ 1
2,000 UNDER 4,000	830	114	272	*	512	2,508	+
4,000 UNDER 6,000	942	185	317	58	795	4,675	+
6,000 UNDER 8,000	742	206	300	334	677	5,171	4
8,000 UNDER 10,000	675	223	260	317	746	6,066	19
10,000 UNDER 12,000	640	251	266	319	693	7,042	50
12,000 UNDER 14,000	607	237	277	412	721	7,872	58
14,000 UNDER 16,000	494	261	216	390	664	7,425	60
16,000 UNDER 18,000	479	250	223	424	588	8,143	82
18,000 UNDER 20,000	455	219	185	426	505	8,619	120
20,000 UNDER 22,000	403	230	182	384	470	8,474	131
22,000 UNDER 24,000	340	219	138	325	405	7,778	126
24,000 UNDER 26,000	332	214	143	319	400	8,306	154
26,000 UNDER 28,000	348	243	146	342	436	9,409	180
28,000 UNDER 30,000	313	237	124	305	356	9,081	172
30,000 UNDER 32,000	281	217	108	278	352	8,709	185
32,000 UNDER 34,000	279	204	99	274	321	9,217	215
34,000 UNDER 36,000	253	200	80	250	346	8,855	208
36,000 UNDER 38,000	256	216	73	253	347	9,475	225
38,000 UNDER 40,000	213	175	64	211	306	8,308	205
40,000 UNDER 45,000	499	434	106	495	664	21,171	555
45,000 UNDER 50,000	370	328	63	368	448	17,534	540
50,000 UNDER 75,000	794	728	94	794	1,002	46,948	1,696
75,000 UNDER 100,000	159	145	*	159	184	13,448	692
100,000 AND OVER	162	144	*	161	173	27,971	2,319
TOTALS	11,594	6,058	4,054	7,606	12,323	\$270,985	\$7,997

Adjusted Gross Income Class	SAN BERNARDINO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	2,041	1,154	352	56	1,413	\$ -377,978	\$ 89
\$1 UNDER \$2,000	27,331	5,081	16,563	213	7,590	15,285	9
2,000 UNDER 4,000	19,692	2,726	5,931	255	7,155	59,457	5
4,000 UNDER 6,000	22,392	4,087	7,524	1,644	9,981	112,222	14
6,000 UNDER 8,000	21,859	5,286	8,116	11,254	11,412	152,821	141
8,000 UNDER 10,000	21,027	6,100	8,283	11,034	12,742	188,767	662
10,000 UNDER 12,000	18,972	6,572	7,637	9,855	12,826	208,374	1,163
12,000 UNDER 14,000	17,570	6,569	7,374	12,323	13,039	228,206	1,641
14,000 UNDER 16,000	16,944	6,685	7,447	13,956	13,476	254,092	2,265
16,000 UNDER 18,000	15,708	6,679	6,901	13,816	13,798	266,711	2,868
18,000 UNDER 20,000	14,783	6,860	6,417	13,481	13,580	280,686	3,599
20,000 UNDER 22,000	14,044	7,078	5,903	13,083	13,570	294,800	4,322
22,000 UNDER 24,000	12,885	7,122	5,283	12,248	13,016	296,297	4,766
24,000 UNDER 26,000	12,416	7,156	4,850	11,963	13,251	310,319	5,478
26,000 UNDER 28,000	12,413	7,635	4,535	12,057	14,061	335,181	6,303
28,000 UNDER 30,000	11,911	7,824	4,002	11,613	13,694	345,264	6,825
30,000 UNDER 32,000	11,474	7,946	3,597	11,252	13,471	355,514	7,368
32,000 UNDER 34,000	10,975	7,978	3,079	10,813	13,551	362,027	7,841
34,000 UNDER 36,000	10,315	7,748	2,600	10,200	13,180	360,846	8,097
36,000 UNDER 38,000	9,740	7,682	2,246	9,652	12,759	360,257	8,369
38,000 UNDER 40,000	8,674	7,125	1,809	8,572	11,401	338,196	8,099
40,000 UNDER 45,000	18,882	16,428	3,460	18,775	25,910	800,518	20,129
45,000 UNDER 50,000	14,603	13,272	2,085	14,537	20,186	692,078	19,052
50,000 UNDER 75,000	32,155	30,300	2,929	32,048	42,756	1,901,078	65,544
75,000 UNDER 100,000	5,842	5,479	302	5,832	7,156	492,372	23,958
100,000 AND OVER	4,051	3,660	123	4,041	4,773	755,741	60,411
TOTALS	388,699	202,232	129,348	274,573	349,747	\$9,389,131	\$269,018

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	SAN DIEGO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	5,008	2,340	1,217	187	3,021	\$ -157,334	\$ 480
\$1 UNDER \$2,000	53,961	8,804	32,865	504	14,492	31,162	39
2,000 UNDER 4,000	41,622	4,913	13,629	517	11,830	126,440	16
4,000 UNDER 6,000	47,850	6,974	17,384	3,978	16,234	239,564	51
6,000 UNDER 8,000	48,301	8,886	19,861	29,463	19,299	337,598	401
8,000 UNDER 10,000	47,741	10,849	21,255	29,406	22,234	429,239	1,836
10,000 UNDER 12,000	45,349	12,072	21,416	28,290	23,032	498,400	3,450
12,000 UNDER 14,000	42,670	12,607	21,235	33,196	23,560	554,214	4,931
14,000 UNDER 16,000	40,259	12,783	20,638	34,964	23,486	603,519	6,664
16,000 UNDER 18,000	37,329	12,820	19,377	33,990	22,271	633,977	8,437
18,000 UNDER 20,000	34,038	12,938	17,358	31,589	21,591	646,045	10,030
20,000 UNDER 22,000	31,566	13,340	15,500	29,710	21,326	662,473	11,524
22,000 UNDER 24,000	28,750	13,211	13,833	27,441	20,564	661,057	12,509
24,000 UNDER 26,000	26,273	13,174	12,204	25,226	20,194	656,656	13,337
26,000 UNDER 28,000	25,354	13,454	11,042	24,547	19,940	684,586	14,874
28,000 UNDER 30,000	24,401	13,818	9,876	23,852	20,231	707,368	16,150
30,000 UNDER 32,000	22,492	13,668	8,566	22,049	19,497	696,898	16,575
32,000 UNDER 34,000	21,283	13,744	7,346	20,958	19,288	702,058	17,177
34,000 UNDER 36,000	19,561	13,433	5,997	19,289	18,338	684,356	17,105
36,000 UNDER 38,000	17,979	12,888	5,283	17,760	17,330	664,962	17,242
38,000 UNDER 40,000	16,440	12,307	4,222	16,276	16,141	640,980	16,991
40,000 UNDER 45,000	35,288	28,296	8,037	35,053	36,387	1,495,991	41,289
45,000 UNDER 50,000	27,953	23,652	4,949	27,803	29,385	1,324,652	39,160
50,000 UNDER 75,000	69,147	61,531	7,725	68,875	73,616	4,132,532	149,773
75,000 UNDER 100,000	18,084	16,109	1,102	17,998	19,066	1,540,506	75,938
100,000 AND OVER	17,807	15,392	738	17,729	18,282	4,093,819	323,999
TOTALS	846,506	384,003	322,655	620,670	570,635	\$23,291,718	\$819,978

Adjusted Gross Income Class	SAN FRANCISCO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	2,576	774	849	110	1,070	\$ -66,170	\$ 275
\$1 UNDER \$2,000	31,323	4,082	20,853	181	5,957	12,512	35
2,000 UNDER 4,000	16,810	1,571	7,227	211	3,094	51,205	12
4,000 UNDER 6,000	19,689	2,163	8,885	1,823	4,359	98,759	9
6,000 UNDER 8,000	20,034	2,616	9,968	13,740	5,464	140,099	189
8,000 UNDER 10,000	19,365	3,096	10,301	13,810	6,008	174,110	883
10,000 UNDER 12,000	18,617	3,394	10,421	13,486	6,743	204,711	1,710
12,000 UNDER 14,000	18,400	3,520	10,673	15,953	7,208	238,955	2,639
14,000 UNDER 16,000	18,018	3,625	10,851	16,748	7,706	270,230	3,758
16,000 UNDER 18,000	17,843	3,710	11,040	17,066	7,800	303,232	5,192
18,000 UNDER 20,000	17,313	3,785	10,778	16,768	7,638	328,864	6,658
20,000 UNDER 22,000	16,640	3,809	10,448	16,314	7,621	349,230	8,097
22,000 UNDER 24,000	14,837	3,613	9,178	14,556	6,893	341,041	8,773
24,000 UNDER 26,000	13,037	3,403	7,986	12,810	6,374	325,693	9,189
26,000 UNDER 28,000	11,925	3,336	7,144	11,805	5,759	321,940	9,853
28,000 UNDER 30,000	10,941	3,329	6,410	10,838	5,340	317,131	10,348
30,000 UNDER 32,000	9,867	3,147	5,493	9,791	5,021	305,667	10,564
32,000 UNDER 34,000	8,891	3,120	4,793	8,798	4,746	293,151	10,571
34,000 UNDER 36,000	7,730	2,831	4,101	7,686	4,299	270,404	10,331
36,000 UNDER 38,000	6,747	2,786	3,453	6,715	4,044	249,463	9,649
38,000 UNDER 40,000	5,940	2,661	2,817	5,904	3,674	231,517	9,064
40,000 UNDER 45,000	12,354	6,111	5,597	12,292	8,090	523,187	21,335
45,000 UNDER 50,000	9,234	5,182	3,737	9,191	6,484	437,664	18,487
50,000 UNDER 75,000	22,160	14,744	6,793	22,096	16,418	1,328,137	62,523
75,000 UNDER 100,000	7,139	5,055	1,603	7,096	4,940	609,132	35,153
100,000 AND OVER	9,510	6,627	1,425	9,439	6,751	2,895,092	267,541
TOTALS	366,940	102,090	192,824	275,227	159,501	\$10,554,956	\$522,838

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	SAN JOAQUIN						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	960	549	172	40	624	\$ -19,128	\$ 95
\$1 UNDER \$2,000	18,388	4,417	13,702	92	6,624	6,664	9
2,000 UNDER 4,000	8,888	1,401	2,926	114	3,515	26,950	2
4,000 UNDER 6,000	9,789	2,016	3,482	722	4,679	49,007	4
6,000 UNDER 8,000	9,111	2,403	3,474	4,876	4,906	63,742	60
8,000 UNDER 10,000	8,444	2,598	3,520	4,590	4,808	75,918	302
10,000 UNDER 12,000	7,712	2,687	3,371	4,241	4,973	84,736	525
12,000 UNDER 14,000	7,132	2,646	3,095	5,258	4,933	92,457	711
14,000 UNDER 16,000	6,754	2,643	3,072	5,903	4,851	101,357	1,012
16,000 UNDER 18,000	6,176	2,614	2,824	5,688	4,607	104,910	1,266
18,000 UNDER 20,000	5,789	2,712	2,643	5,479	4,629	109,912	1,556
20,000 UNDER 22,000	5,510	2,801	2,497	5,308	4,769	115,664	1,866
22,000 UNDER 24,000	5,074	2,777	2,214	4,915	4,716	116,648	2,061
24,000 UNDER 26,000	4,763	2,860	1,924	4,658	4,507	119,012	2,261
26,000 UNDER 28,000	4,614	2,990	1,815	4,530	4,743	124,581	2,548
28,000 UNDER 30,000	4,483	3,004	1,603	4,418	4,800	130,010	2,831
30,000 UNDER 32,000	4,099	2,917	1,334	4,042	4,369	127,069	2,838
32,000 UNDER 34,000	4,018	2,976	1,173	3,987	4,583	132,592	3,136
34,000 UNDER 36,000	3,779	2,937	995	3,758	4,238	132,199	3,263
36,000 UNDER 38,000	3,363	2,713	860	3,348	3,941	124,425	3,151
38,000 UNDER 40,000	3,056	2,585	699	3,042	3,673	119,185	3,078
40,000 UNDER 45,000	6,737	5,865	1,293	6,699	8,422	285,552	7,868
45,000 UNDER 50,000	5,216	4,735	797	5,203	6,375	247,024	7,402
50,000 UNDER 75,000	11,000	10,251	1,020	10,977	13,046	649,605	24,531
75,000 UNDER 100,000	2,084	1,908	90	2,074	2,311	176,717	9,181
100,000 AND OVER	1,854	1,639	57	1,848	1,957	390,097	29,335
TOTALS	158,793	79,644	60,652	105,810	125,599	\$3,686,905	\$110,892

Adjusted Gross Income Class	SAN LUIS OBISPO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	746	409	121	33	472	\$ -12,471	\$ 75
\$1 UNDER \$2,000	4,474	729	2,781	42	654	2,843	1
2,000 UNDER 4,000	3,790	458	1,469	63	780	11,546	5
4,000 UNDER 6,000	4,472	746	1,895	383	1,218	22,363	4
6,000 UNDER 8,000	4,359	1,025	1,946	2,566	1,383	30,479	36
8,000 UNDER 10,000	4,229	1,259	1,988	2,438	1,643	38,019	153
10,000 UNDER 12,000	3,795	1,315	1,821	2,215	1,661	41,680	271
12,000 UNDER 14,000	3,523	1,321	1,662	2,646	1,737	45,766	359
14,000 UNDER 16,000	3,231	1,358	1,493	2,727	1,725	48,456	470
16,000 UNDER 18,000	3,091	1,437	1,475	2,737	1,787	52,551	607
18,000 UNDER 20,000	2,753	1,401	1,254	2,521	1,634	52,225	714
20,000 UNDER 22,000	2,622	1,420	1,205	2,459	1,762	55,095	856
22,000 UNDER 24,000	2,412	1,358	1,108	2,299	1,721	55,402	963
24,000 UNDER 26,000	2,229	1,380	955	2,139	1,710	55,710	1,014
26,000 UNDER 28,000	2,176	1,409	890	2,114	1,795	58,745	1,139
28,000 UNDER 30,000	2,088	1,440	759	2,037	1,788	60,545	1,223
30,000 UNDER 32,000	1,824	1,265	602	1,799	1,618	56,501	1,262
32,000 UNDER 34,000	1,850	1,339	603	1,826	1,681	61,041	1,411
34,000 UNDER 36,000	1,669	1,303	478	1,649	1,632	58,381	1,358
36,000 UNDER 38,000	1,508	1,220	400	1,491	1,434	55,795	1,354
38,000 UNDER 40,000	1,392	1,159	353	1,383	1,426	54,247	1,379
40,000 UNDER 45,000	2,917	2,451	623	2,904	2,941	123,669	3,364
45,000 UNDER 50,000	2,259	1,990	377	2,251	2,451	107,046	3,100
50,000 UNDER 75,000	5,178	4,654	646	5,158	5,557	307,903	11,388
75,000 UNDER 100,000	1,175	1,034	65	1,171	1,103	99,805	5,269
100,000 AND OVER	972	857	37	969	920	179,875	15,370
TOTALS	70,734	35,737	27,006	50,020	44,233	\$1,723,217	\$53,145

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	SAN MATEO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,531	726	266	84	998	\$ -101,072	\$ 855
\$1 UNDER \$2,000	10,793	1,035	4,507	134	1,303	8,262	21
2,000 UNDER 4,000	11,214	843	2,465	160	1,692	34,013	5
4,000 UNDER 6,000	12,665	1,283	3,300	1,164	2,728	63,408	8
6,000 UNDER 8,000	12,452	1,676	3,824	8,494	3,568	87,090	134
8,000 UNDER 10,000	11,429	2,025	4,023	7,749	4,259	102,808	496
10,000 UNDER 12,000	11,292	2,319	4,301	7,751	4,638	124,276	971
12,000 UNDER 14,000	11,471	2,512	4,664	9,428	5,015	148,942	1,544
14,000 UNDER 16,000	11,404	2,591	5,023	10,209	5,372	170,996	2,217
16,000 UNDER 18,000	11,165	2,658	5,108	10,341	5,212	189,805	3,000
18,000 UNDER 20,000	11,073	2,794	5,247	10,488	5,413	210,409	3,899
20,000 UNDER 22,000	10,459	2,874	4,999	10,010	5,325	219,493	4,673
22,000 UNDER 24,000	10,070	3,011	4,887	9,727	5,407	231,524	5,358
24,000 UNDER 26,000	9,334	3,066	4,523	9,032	5,395	233,269	5,831
26,000 UNDER 28,000	8,844	3,205	4,028	8,616	5,417	238,797	6,361
28,000 UNDER 30,000	8,528	3,379	3,801	8,329	5,426	247,234	6,972
30,000 UNDER 32,000	7,953	3,515	3,328	7,816	5,108	246,514	7,170
32,000 UNDER 34,000	7,449	3,536	3,051	7,340	5,180	245,743	7,493
34,000 UNDER 36,000	7,040	3,688	2,669	6,961	5,247	246,364	7,625
36,000 UNDER 38,000	6,452	3,688	2,284	6,373	5,330	238,607	7,432
38,000 UNDER 40,000	6,126	3,704	2,063	6,080	5,136	238,797	7,633
40,000 UNDER 45,000	13,609	9,290	4,062	13,501	12,041	577,479	18,686
45,000 UNDER 50,000	11,458	8,774	2,822	11,406	11,146	543,004	18,119
50,000 UNDER 75,000	33,937	29,009	5,379	33,827	34,267	2,046,133	79,330
75,000 UNDER 100,000	10,825	9,509	885	10,800	10,452	922,914	45,884
100,000 AND OVER	11,623	10,123	530	11,593	11,615	3,061,525	257,930
TOTALS	280,196	120,833	92,039	227,413	172,690	\$10,576,334	\$499,647

Adjusted Gross Income Class	SANTA BARBARA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	969	451	211	46	570	\$ -31,838	\$ 149
\$1 UNDER \$2,000	7,314	979	4,219	74	1,331	4,933	20
2,000 UNDER 4,000	6,959	714	2,524	97	1,645	21,039	4
4,000 UNDER 6,000	7,976	1,113	3,035	730	2,628	39,962	9
6,000 UNDER 8,000	7,762	1,423	3,435	4,826	3,234	54,168	63
8,000 UNDER 10,000	7,249	1,627	3,390	4,581	3,710	65,202	294
10,000 UNDER 12,000	7,007	1,906	3,448	4,384	3,959	76,993	538
12,000 UNDER 14,000	6,813	1,914	3,501	5,277	4,231	88,538	820
14,000 UNDER 16,000	6,590	1,989	3,536	5,764	4,068	98,804	1,155
16,000 UNDER 18,000	5,949	1,961	3,153	5,491	3,638	101,105	1,424
18,000 UNDER 20,000	5,516	2,001	2,949	5,159	3,508	104,666	1,724
20,000 UNDER 22,000	5,037	2,003	2,636	4,786	3,366	105,663	1,958
22,000 UNDER 24,000	4,533	2,020	2,269	4,348	3,270	104,218	2,090
24,000 UNDER 26,000	4,094	1,963	1,993	3,949	3,027	102,392	2,216
26,000 UNDER 28,000	4,190	2,159	2,002	4,088	3,153	113,121	2,619
28,000 UNDER 30,000	3,834	2,120	1,703	3,749	3,016	111,171	2,693
30,000 UNDER 32,000	3,562	2,076	1,473	3,488	2,880	110,346	2,764
32,000 UNDER 34,000	3,340	2,077	1,328	3,297	2,790	110,210	2,895
34,000 UNDER 36,000	3,194	2,155	1,140	3,163	2,900	111,675	2,999
36,000 UNDER 38,000	2,910	2,082	1,970	2,889	2,685	107,639	2,939
38,000 UNDER 40,000	2,654	1,975	754	2,629	2,485	103,440	2,835
40,000 UNDER 45,000	5,727	4,500	1,490	5,700	5,588	242,958	7,051
45,000 UNDER 50,000	4,567	3,859	948	4,542	4,628	216,409	6,646
50,000 UNDER 75,000	11,824	10,353	1,514	11,781	11,499	707,572	26,623
75,000 UNDER 100,000	3,262	2,772	249	3,251	2,980	277,699	14,329
100,000 AND OVER	3,876	3,199	179	3,869	3,513	1,667,699	81,114
TOTALS	136,708	61,391	54,049	101,958	90,302	\$4,815,784	\$167,971

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	SANTA CLARA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	3,026	1,444	571	151	2,133	\$ -138,242	\$ 344
\$1 UNDER \$2,000	30,228	4,281	15,362	327	8,589	21,305	30
2,000 UNDER 4,000	27,505	2,343	7,516	324	6,597	83,021	9
4,000 UNDER 6,000	29,573	3,096	8,938	2,614	8,809	147,707	26
6,000 UNDER 8,000	28,539	4,074	9,919	18,857	10,777	199,460	260
8,000 UNDER 10,000	26,330	4,611	10,541	17,636	12,288	236,768	1,114
10,000 UNDER 12,000	25,364	5,077	11,164	17,054	13,408	278,869	2,153
12,000 UNDER 14,000	24,654	5,313	11,401	19,723	13,691	320,419	3,247
14,000 UNDER 16,000	23,946	5,363	11,651	21,361	13,298	359,176	4,590
16,000 UNDER 18,000	23,738	5,568	12,097	21,998	13,722	403,391	6,202
18,000 UNDER 20,000	22,995	5,979	11,975	21,749	14,221	436,768	7,835
20,000 UNDER 22,000	22,355	6,230	11,721	21,316	14,275	469,102	9,507
22,000 UNDER 24,000	20,953	6,488	10,905	20,194	13,803	481,695	10,710
24,000 UNDER 26,000	19,454	6,473	10,035	18,866	13,410	486,091	11,789
26,000 UNDER 28,000	18,807	6,906	9,445	18,390	13,563	507,647	13,164
28,000 UNDER 30,000	18,181	7,106	8,697	17,842	13,068	527,105	14,593
30,000 UNDER 32,000	17,832	7,761	8,263	17,536	13,814	552,566	15,844
32,000 UNDER 34,000	16,657	7,799	7,329	16,434	13,297	549,538	16,406
34,000 UNDER 36,000	15,730	8,103	6,488	15,551	13,441	550,277	16,702
36,000 UNDER 38,000	14,683	8,308	5,756	14,538	12,973	543,014	16,675
38,000 UNDER 40,000	13,915	8,520	5,013	13,800	13,033	542,503	16,819
40,000 UNDER 45,000	30,689	20,607	9,526	30,482	30,627	1,302,108	41,070
45,000 UNDER 50,000	26,157	19,786	6,756	26,040	27,649	1,240,606	40,376
50,000 UNDER 75,000	79,283	68,345	12,238	79,063	88,866	4,794,485	180,888
75,000 UNDER 100,000	25,303	22,943	1,605	25,240	29,170	2,152,443	105,254
100,000 AND OVER	19,069	17,007	871	19,018	23,042	3,597,797	286,525
TOTALS	624,966	269,531	225,983	496,104	451,564	\$20,645,619	\$822,132

Adjusted Gross Income Class	SANTA CRUZ						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	646	283	153	12	375	\$ -10,721	\$ 14
\$1 UNDER \$2,000	5,554	694	3,611	56	1,122	3,350	6
2,000 UNDER 4,000	5,192	771	2,064	65	2,381	15,806	1
4,000 UNDER 6,000	6,146	1,031	2,734	487	3,490	30,822	2
6,000 UNDER 8,000	5,875	1,207	2,774	3,264	3,775	41,043	43
8,000 UNDER 10,000	5,237	1,299	2,667	3,018	3,520	47,056	187
10,000 UNDER 12,000	4,887	1,309	2,541	3,030	3,441	53,637	375
12,000 UNDER 14,000	4,476	1,333	2,304	3,351	3,181	58,126	520
14,000 UNDER 16,000	4,089	1,364	2,144	3,472	3,053	61,241	673
16,000 UNDER 18,000	3,916	1,416	2,066	3,475	3,193	66,564	854
18,000 UNDER 20,000	3,563	1,358	1,942	3,261	2,854	67,631	1,056
20,000 UNDER 22,000	3,269	1,418	1,688	3,086	2,539	68,580	1,202
22,000 UNDER 24,000	3,008	1,375	1,449	2,857	2,442	69,144	1,321
24,000 UNDER 26,000	2,801	1,328	1,386	2,684	2,452	70,029	1,478
26,000 UNDER 28,000	2,689	1,378	1,238	2,621	2,198	72,625	1,648
28,000 UNDER 30,000	2,514	1,402	1,045	2,452	2,079	72,858	1,701
30,000 UNDER 32,000	2,223	1,247	863	2,181	1,824	68,887	1,737
32,000 UNDER 34,000	2,154	1,329	807	2,128	1,827	71,095	1,838
34,000 UNDER 36,000	2,030	1,342	668	1,995	1,792	70,987	1,880
36,000 UNDER 38,000	1,861	1,255	625	1,838	1,676	68,865	1,908
38,000 UNDER 40,000	1,704	1,244	531	1,695	1,667	66,426	1,814
40,000 UNDER 45,000	3,590	2,765	903	3,572	3,547	152,430	4,433
45,000 UNDER 50,000	2,971	2,435	631	2,960	3,024	140,784	4,329
50,000 UNDER 75,000	7,423	6,456	953	7,398	7,742	444,217	16,585
75,000 UNDER 100,000	2,084	1,821	157	2,076	2,102	177,685	8,930
100,000 AND OVER	1,862	1,609	81	1,856	1,866	431,880	30,026
TOTALS	91,764	40,469	38,025	64,890	69,162	\$2,481,047	\$84,561

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	S H A S T A						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	355	227	51	13	193	\$ -4,296	\$ 21
\$1 UNDER \$2,000	5,297	1,164	3,897	28	1,468	2,123	7
2,000 UNDER 4,000	2,723	485	917	41	749	8,222	2
4,000 UNDER 6,000	3,199	785	1,121	251	1,096	16,075	1
6,000 UNDER 8,000	3,294	1,041	1,259	1,639	1,226	22,992	20
8,000 UNDER 10,000	2,905	1,070	1,122	1,470	1,169	26,098	92
10,000 UNDER 12,000	2,655	1,186	1,064	1,296	1,311	29,139	150
12,000 UNDER 14,000	2,407	1,181	951	1,731	1,384	31,199	199
14,000 UNDER 16,000	2,349	1,265	880	1,992	1,365	35,192	278
16,000 UNDER 18,000	2,118	1,262	842	1,908	1,547	35,938	338
18,000 UNDER 20,000	1,901	1,167	667	1,774	1,461	36,114	434
20,000 UNDER 22,000	1,743	1,183	667	1,655	1,421	36,571	491
22,000 UNDER 24,000	1,639	1,156	545	1,586	1,465	37,688	566
24,000 UNDER 26,000	1,549	1,124	478	1,515	1,366	38,734	647
26,000 UNDER 28,000	1,472	1,118	429	1,448	1,372	39,772	713
28,000 UNDER 30,000	1,428	1,093	360	1,405	1,479	41,411	796
30,000 UNDER 32,000	1,304	1,062	319	1,290	1,404	40,430	823
32,000 UNDER 34,000	1,271	1,061	265	1,259	1,425	41,924	916
34,000 UNDER 36,000	1,094	946	209	1,085	1,221	38,270	862
36,000 UNDER 38,000	1,034	909	176	1,028	1,135	38,265	917
38,000 UNDER 40,000	890	786	119	884	1,016	34,665	874
40,000 UNDER 45,000	1,887	1,740	229	1,876	2,103	80,034	2,133
45,000 UNDER 50,000	1,272	1,191	115	1,270	1,490	60,266	1,798
50,000 UNDER 75,000	2,495	2,351	165	2,487	2,616	146,532	5,554
75,000 UNDER 100,000	479	437	29	478	552	40,899	2,214
100,000 AND OVER	527	474	18	526	620	100,605	8,355
TOTALS	49,287	27,464	16,894	31,935	33,654	\$1,054,882	\$29,201

Adjusted Gross Income Class	S I E R R A						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	14	*	—	—	*	\$ -171	+
\$1 UNDER \$2,000	96	14	54	—	*	63	+
2,000 UNDER 4,000	65	16	12	*	12	202	+
4,000 UNDER 6,000	55	10	22	*	13	278	+
6,000 UNDER 8,000	79	28	27	45	21	552	\$ 1
8,000 UNDER 10,000	70	29	18	33	26	626	2
10,000 UNDER 12,000	66	33	14	31	27	723	4
12,000 UNDER 14,000	50	24	17	41	15	645	6
14,000 UNDER 16,000	50	29	16	42	41	745	6
16,000 UNDER 18,000	53	39	19	48	44	903	7
18,000 UNDER 20,000	67	37	24	65	27	1,267	18
20,000 UNDER 22,000	39	21	18	38	32	819	13
22,000 UNDER 24,000	61	43	23	59	57	1,409	23
24,000 UNDER 26,000	38	29	16	38	42	947	16
26,000 UNDER 28,000	43	33	14	43	31	1,162	23
28,000 UNDER 30,000	42	32	17	42	49	1,208	26
30,000 UNDER 32,000	45	37	*	45	45	1,395	30
32,000 UNDER 34,000	34	26	*	34	39	1,118	28
34,000 UNDER 36,000	33	30	*	33	38	1,151	26
36,000 UNDER 38,000	27	23	*	27	27	997	27
38,000 UNDER 40,000	18	17	*	18	29	702	17
40,000 UNDER 45,000	42	39	11	42	56	1,766	53
45,000 UNDER 50,000	27	25	*	27	36	1,281	38
50,000 UNDER 75,000	38	33	*	37	40	2,286	103
75,000 UNDER 100,000	*	*	—	10	*	846	43
100,000 AND OVER	*	*	*	*	*	1,078	69
TOTALS	1,166	669	372	806	776	\$23,998	\$579

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	SISKIYOU						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	253	174	23	*	176	\$ -6,608	\$ 11
\$1 UNDER \$2,000	1,427	381	938	*	553	689	1
2,000 UNDER 4,000	938	222	269	12	345	2,841	1
4,000 UNDER 6,000	1,123	310	338	94	448	5,649	+
6,000 UNDER 8,000	1,098	387	370	531	494	7,710	17
8,000 UNDER 10,000	962	381	303	456	448	8,622	28
10,000 UNDER 12,000	817	405	253	378	476	8,970	47
12,000 UNDER 14,000	857	459	258	628	542	11,127	67
14,000 UNDER 16,000	721	402	198	620	460	10,830	88
16,000 UNDER 18,000	689	449	203	640	538	11,702	107
18,000 UNDER 20,000	616	407	150	586	458	11,699	143
20,000 UNDER 22,000	579	420	141	554	443	12,163	161
22,000 UNDER 24,000	561	412	135	548	482	12,898	202
24,000 UNDER 26,000	508	393	100	493	505	12,712	219
26,000 UNDER 28,000	520	399	124	516	489	14,063	260
28,000 UNDER 30,000	476	382	104	467	507	13,770	272
30,000 UNDER 32,000	413	326	77	408	424	12,795	283
32,000 UNDER 34,000	349	306	42	348	431	11,514	247
34,000 UNDER 36,000	295	247	50	293	314	10,312	245
36,000 UNDER 38,000	263	234	33	261	289	9,722	242
38,000 UNDER 40,000	211	197	30	209	239	8,219	206
40,000 UNDER 45,000	493	461	60	490	575	20,884	570
45,000 UNDER 50,000	333	313	36	332	405	15,744	487
50,000 UNDER 75,000	585	544	36	584	607	34,359	1,408
75,000 UNDER 100,000	116	107	*	115	96	9,879	555
100,000 AND OVER	109	93	*	109	101	27,672	2,865
TOTALS	15,312	8,811	4,278	9,686	10,845	\$299,937	\$8,732

Adjusted Gross Income Class	SOLANO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	371	200	55	14	241	\$ -6,504	\$ 27
\$1 UNDER \$2,000	6,508	823	3,823	62	1,619	3,758	2
2,000 UNDER 4,000	4,728	486	1,208	43	1,298	14,323	1
4,000 UNDER 6,000	5,270	674	1,592	441	1,732	26,424	3
6,000 UNDER 8,000	5,144	969	1,789	3,012	2,068	35,904	36
8,000 UNDER 10,000	5,064	1,182	1,857	3,001	2,373	45,581	138
10,000 UNDER 12,000	4,614	1,302	1,807	2,721	2,384	50,705	328
12,000 UNDER 14,000	4,617	1,445	1,882	3,473	2,663	60,019	491
14,000 UNDER 16,000	4,381	1,539	1,910	3,722	2,738	65,776	653
16,000 UNDER 18,000	4,194	1,558	1,932	3,754	2,993	71,229	855
18,000 UNDER 20,000	3,930	1,634	1,642	3,601	2,822	74,614	1,059
20,000 UNDER 22,000	3,699	1,636	1,561	3,478	2,881	77,411	1,252
22,000 UNDER 24,000	3,531	1,697	1,433	3,364	2,802	81,194	1,481
24,000 UNDER 26,000	3,232	1,693	1,348	3,118	2,781	80,789	1,557
26,000 UNDER 28,000	3,225	1,799	1,262	3,139	2,844	87,106	1,833
28,000 UNDER 30,000	3,351	2,027	1,239	3,279	3,363	97,223	2,100
30,000 UNDER 32,000	3,358	2,088	1,143	3,304	3,466	104,095	2,422
32,000 UNDER 34,000	3,276	2,254	981	3,231	3,863	108,156	2,475
34,000 UNDER 36,000	3,163	2,280	908	3,116	3,815	110,724	2,656
36,000 UNDER 38,000	2,941	2,291	758	2,910	3,608	108,828	2,636
38,000 UNDER 40,000	2,808	2,224	667	2,785	3,541	109,506	2,772
40,000 UNDER 45,000	6,166	5,250	1,237	6,119	7,894	261,539	6,883
45,000 UNDER 50,000	5,135	4,625	780	5,111	6,746	243,463	6,850
50,000 UNDER 75,000	11,306	10,728	1,057	11,263	15,021	668,209	23,059
75,000 UNDER 100,000	1,775	1,673	71	1,766	2,290	149,024	7,258
100,000 AND OVER	953	833	30	952	989	184,877	15,913
TOTALS	106,730	54,910	33,972	80,779	88,815	\$2,913,973	\$84,790

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	SONOMA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	971	480	194	41	577	\$ -17,192	\$ 73
\$1 UNDER \$2,000	8,643	1,301	5,255	71	1,602	5,181	7
2,000 UNDER 4,000	7,033	811	2,345	93	1,734	21,486	6
4,000 UNDER 6,000	8,228	1,172	3,006	717	2,234	41,149	12
6,000 UNDER 8,000	8,362	1,502	3,424	5,167	2,786	58,479	76
8,000 UNDER 10,000	7,902	1,763	3,530	4,969	3,060	71,044	331
10,000 UNDER 12,000	7,351	1,859	3,406	4,707	2,982	80,710	586
12,000 UNDER 14,000	7,025	1,984	3,456	5,630	3,183	91,253	854
14,000 UNDER 16,000	6,676	2,047	3,316	5,850	3,151	100,050	1,163
16,000 UNDER 18,000	6,404	2,152	3,207	5,842	3,275	108,745	1,492
18,000 UNDER 20,000	5,849	2,174	2,878	5,422	3,224	110,998	1,765
20,000 UNDER 22,000	5,528	2,293	2,687	5,257	3,349	116,100	2,069
22,000 UNDER 24,000	5,118	2,294	2,365	4,929	3,239	117,564	2,298
24,000 UNDER 26,000	4,679	2,365	2,081	4,537	3,269	116,878	2,425
25,000 UNDER 28,000	4,475	2,423	1,851	4,361	3,327	120,834	2,629
26,000 UNDER 30,000	4,257	2,457	1,704	4,175	3,305	123,477	2,868
30,000 UNDER 32,000	4,125	2,535	1,465	4,077	3,458	127,861	3,089
32,000 UNDER 34,000	3,801	2,522	1,283	3,756	3,330	125,297	3,131
34,000 UNDER 36,000	3,701	2,659	1,135	3,657	3,648	129,501	3,224
36,000 UNDER 38,000	3,532	2,650	987	3,502	3,495	130,665	3,399
38,000 UNDER 40,000	3,227	2,594	840	3,200	3,435	125,802	3,314
40,000 UNDER 45,000	6,977	5,731	1,564	6,945	7,319	296,010	8,330
45,000 UNDER 50,000	5,471	4,785	955	5,452	6,197	259,291	7,842
50,000 UNDER 75,000	13,088	11,838	1,393	13,054	14,412	778,084	29,146
75,000 UNDER 100,000	3,017	2,707	171	3,012	3,206	256,157	13,290
100,000 AND OVER	2,558	2,233	92	2,553	2,650	528,397	46,194
TOTALS	147,998	69,331	54,590	110,976	95,447	\$4,023,821	\$139,613

Adjusted Gross Income Class	STANISLAUS						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	866	551	137	36	659	\$ -20,864	\$ 15
\$1 UNDER \$2,000	11,723	2,638	7,858	85	4,829	5,981	6
2,000 UNDER 4,000	7,385	1,308	2,447	108	3,467	22,425	7
4,000 UNDER 6,000	8,300	1,797	2,939	565	4,469	41,476	3
6,000 UNDER 8,000	7,553	2,145	2,854	3,908	4,486	52,684	51
8,000 UNDER 10,000	6,656	2,216	2,713	3,532	4,020	59,722	212
10,000 UNDER 12,000	6,050	2,297	2,496	3,207	4,188	66,401	381
12,000 UNDER 14,000	5,813	2,371	2,595	4,232	4,458	75,432	558
14,000 UNDER 16,000	5,375	2,345	2,488	4,555	4,617	80,588	729
16,000 UNDER 18,000	4,979	2,440	2,284	4,515	4,495	84,588	919
18,000 UNDER 20,000	4,630	2,485	2,096	4,349	4,138	87,842	1,152
20,000 UNDER 22,000	4,278	2,434	1,903	4,105	4,014	89,809	1,355
22,000 UNDER 24,000	3,913	2,352	1,593	3,805	4,011	90,011	1,486
24,000 UNDER 26,000	3,770	2,465	1,484	3,708	3,943	94,241	1,681
26,000 UNDER 28,000	3,574	2,470	1,266	3,526	3,964	96,463	1,837
28,000 UNDER 30,000	3,402	2,450	1,097	3,370	3,799	98,649	2,034
30,000 UNDER 32,000	3,132	2,354	920	3,108	3,672	96,972	2,074
32,000 UNDER 34,000	3,012	2,395	814	2,991	3,529	99,379	2,221
34,000 UNDER 36,000	2,731	2,236	678	2,713	3,257	95,533	2,234
36,000 UNDER 38,000	2,490	2,108	583	2,475	2,985	92,116	2,235
38,000 UNDER 40,000	2,131	1,867	429	2,126	2,556	83,080	2,081
40,000 UNDER 45,000	4,520	4,039	803	4,504	5,486	191,440	5,227
45,000 UNDER 50,000	3,271	3,017	455	3,264	4,050	154,868	4,626
50,000 UNDER 75,000	6,428	6,000	537	6,410	7,650	379,834	14,320
75,000 UNDER 100,000	1,364	1,272	76	1,362	1,529	115,584	6,048
100,000 AND OVER	1,423	1,265	37	1,418	1,554	318,190	27,688
TOTALS	118,769	61,317	43,582	77,977	99,825	\$2,652,444	\$81,180

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	SUTTER						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	259	162	35	*	184	\$ -4,712	\$ 6
\$1 UNDER \$2,000	1,873	384	1,264	*	584	964	2
2,000 UNDER 4,000	1,291	275	420	18	557	3,935	+
4,000 UNDER 6,000	1,526	419	572	111	818	7,614	1
6,000 UNDER 8,000	1,439	514	597	673	972	10,047	9
8,000 UNDER 10,000	1,284	547	514	605	876	11,524	39
10,000 UNDER 12,000	1,150	516	512	544	932	12,626	63
12,000 UNDER 14,000	1,127	536	494	755	984	14,613	97
14,000 UNDER 16,000	963	507	400	800	843	14,457	113
16,000 UNDER 18,000	960	528	404	852	837	16,305	163
18,000 UNDER 20,000	791	463	327	738	737	15,034	185
20,000 UNDER 22,000	685	420	261	662	557	14,367	205
22,000 UNDER 24,000	648	422	230	627	578	14,907	240
24,000 UNDER 26,000	555	409	183	541	535	13,850	231
26,000 UNDER 28,000	571	424	178	560	576	15,415	274
28,000 UNDER 30,000	527	402	136	517	586	15,291	287
30,000 UNDER 32,000	513	398	150	508	503	15,902	338
32,000 UNDER 34,000	420	350	107	416	451	13,875	303
34,000 UNDER 36,000	444	371	103	439	473	15,536	364
36,000 UNDER 38,000	389	334	82	388	477	14,402	348
38,000 UNDER 40,000	408	348	75	406	417	15,895	416
40,000 UNDER 45,000	803	740	108	800	892	33,970	913
45,000 UNDER 50,000	548	515	44	545	631	25,961	769
50,000 UNDER 75,000	1,228	1,143	83	1,225	1,404	72,744	2,825
75,000 UNDER 100,000	285	263	*	284	277	24,384	1,300
100,000 AND OVER	276	246	*	276	284	54,209	4,780
TOTALS	20,963	11,636	7,291	13,307	16,965	\$463,115	\$14,271

Adjusted Gross Income Class	TEHAMA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	143	90	15	*	83	\$ -4,712	\$ 21
\$1 UNDER \$2,000	1,488	402	1,032	*	430	618	+
2,000 UNDER 4,000	831	178	293	13	367	2,559	+
4,000 UNDER 6,000	946	244	314	61	340	4,732	+
6,000 UNDER 8,000	954	339	356	452	446	6,657	6
8,000 UNDER 10,000	928	397	289	399	576	8,297	24
10,000 UNDER 12,000	871	415	321	410	534	9,561	49
12,000 UNDER 14,000	776	409	261	563	508	10,079	60
14,000 UNDER 16,000	722	405	231	627	485	10,815	81
16,000 UNDER 18,000	639	401	207	579	532	10,856	99
18,000 UNDER 20,000	615	398	195	576	513	11,671	139
20,000 UNDER 22,000	539	370	184	519	467	11,312	161
22,000 UNDER 24,000	542	379	150	529	453	12,465	201
24,000 UNDER 26,000	450	334	137	444	450	11,237	191
26,000 UNDER 28,000	450	356	113	444	465	12,150	226
28,000 UNDER 30,000	443	354	96	439	426	12,874	259
30,000 UNDER 32,000	380	331	75	372	407	11,783	235
32,000 UNDER 34,000	323	278	59	321	384	10,650	238
34,000 UNDER 36,000	314	284	62	310	341	11,003	257
36,000 UNDER 38,000	311	267	48	311	327	11,509	297
38,000 UNDER 40,000	244	227	28	243	277	9,502	239
40,000 UNDER 45,000	445	418	46	444	552	18,849	528
45,000 UNDER 50,000	321	291	45	321	367	15,157	520
50,000 UNDER 75,000	543	501	36	541	557	31,502	1,266
75,000 UNDER 100,000	90	80	*	90	77	7,538	428
100,000 AND OVER	92	85	*	92	77	15,611	1,347
TOTALS	14,400	8,233	4,598	9,119	10,441	\$274,275	\$6,872

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	TRINITY						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	44	25	*	—	18	\$ -426	\$ +
\$1 UNDER \$2,000	361	97	206	*	78	220	+
2,000 UNDER 4,000	208	48	67	*	60	639	+
4,000 UNDER 6,000	278	89	84	18	93	1,404	1
6,000 UNDER 8,000	281	117	92	116	111	1,980	2
8,000 UNDER 10,000	253	112	74	113	104	2,270	7
10,000 UNDER 12,000	263	134	78	108	160	2,882	12
12,000 UNDER 14,000	200	121	57	140	111	2,591	13
14,000 UNDER 16,000	176	112	49	152	104	2,632	17
16,000 UNDER 18,000	182	113	50	157	118	3,084	29
18,000 UNDER 20,000	195	136	52	183	122	3,699	43
20,000 UNDER 22,000	163	113	51	155	166	3,414	45
22,000 UNDER 24,000	155	107	55	150	125	3,555	58
24,000 UNDER 26,000	147	114	37	145	142	3,672	61
26,000 UNDER 28,000	130	101	34	129	100	3,503	66
28,000 UNDER 30,000	138	104	39	135	148	3,997	87
30,000 UNDER 32,000	128	106	28	126	169	3,970	84
32,000 UNDER 34,000	113	96	24	113	143	3,731	85
34,000 UNDER 36,000	95	83	17	95	111	3,320	80
36,000 UNDER 38,000	82	73	13	82	93	3,034	77
38,000 UNDER 40,000	72	66	11	72	106	2,801	69
40,000 UNDER 45,000	125	107	16	125	145	5,300	156
45,000 UNDER 50,000	102	97	*	101	108	4,828	150
50,000 UNDER 75,000	148	144	13	148	119	8,580	336
75,000 UNDER 100,000	23	23	*	23	25	1,942	96
100,000 AND OVER	21	19	—	21	14	4,052	414
TOTALS	4,083	2,457	1,158	2,614	2,793	\$80,674	\$1,988

Adjusted Gross Income Class	TULARE						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	917	596	98	32	761	\$ -47,300	\$ 53
\$1 UNDER \$2,000	8,336	2,263	5,596	45	4,997	4,717	3
2,000 UNDER 4,000	7,387	2,176	3,235	64	7,331	22,547	1
4,000 UNDER 6,000	8,282	2,774	3,745	413	9,069	41,278	2
6,000 UNDER 8,000	7,143	2,650	3,099	2,791	7,862	49,829	37
8,000 UNDER 10,000	5,896	2,415	2,507	2,537	6,154	52,849	152
10,000 UNDER 12,000	5,307	2,370	2,245	2,346	5,567	58,163	275
12,000 UNDER 14,000	4,797	2,429	2,092	3,060	5,471	62,238	363
14,000 UNDER 16,000	4,370	2,367	1,878	3,439	5,174	65,445	472
16,000 UNDER 18,000	3,868	2,176	1,553	3,425	4,620	65,637	603
18,000 UNDER 20,000	3,421	2,177	1,351	3,220	4,093	64,890	720
20,000 UNDER 22,000	3,087	2,080	1,124	2,969	3,464	64,788	851
22,000 UNDER 24,000	2,953	2,039	1,041	2,860	3,425	67,894	1,008
24,000 UNDER 26,000	2,708	2,003	883	2,653	3,361	67,590	1,071
26,000 UNDER 28,000	2,480	1,855	719	2,440	3,028	66,919	1,176
28,000 UNDER 30,000	2,244	1,751	543	2,215	2,849	65,067	1,221
30,000 UNDER 32,000	2,144	1,755	513	2,115	2,718	66,425	1,320
32,000 UNDER 34,000	1,877	1,557	392	1,863	2,258	61,917	1,308
34,000 UNDER 36,000	1,712	1,495	327	1,700	2,161	59,903	1,319
36,000 UNDER 38,000	1,512	1,349	245	1,506	1,835	55,927	1,301
38,000 UNDER 40,000	1,345	1,207	217	1,339	1,701	52,392	1,293
40,000 UNDER 45,000	2,689	2,480	305	2,682	3,481	113,969	2,982
45,000 UNDER 50,000	1,898	1,788	169	1,893	2,467	90,044	2,693
50,000 UNDER 75,000	3,973	3,680	252	3,966	4,750	234,932	9,131
75,000 UNDER 100,000	919	829	37	915	1,063	78,159	4,250
100,000 AND OVER	949	835	33	947	1,031	175,973	15,339
TOTALS	92,214	51,096	34,199	53,435	100,691	\$1,762,192	\$48,944

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	TUOLUMNE						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	152	94	25	*	80	\$ -2,259	\$ 13
\$1 UNDER \$2,000	1,097	223	691	*	226	625	+
2,000 UNDER 4,000	896	159	278	12	215	2,743	+
4,000 UNDER 6,000	1,053	229	355	77	244	5,258	1
6,000 UNDER 8,000	1,020	319	331	517	317	7,108	7
8,000 UNDER 10,000	960	346	354	501	363	8,641	31
10,000 UNDER 12,000	656	392	308	421	348	9,381	48
12,000 UNDER 14,000	899	449	325	657	456	11,664	72
14,000 UNDER 16,000	838	452	300	678	465	12,546	99
16,000 UNDER 18,000	685	378	263	630	367	11,622	119
18,000 UNDER 20,000	677	425	241	635	436	12,850	150
20,000 UNDER 22,000	616	428	209	582	411	12,937	168
22,000 UNDER 24,000	579	402	185	557	452	13,307	201
24,000 UNDER 26,000	490	343	145	470	420	12,254	204
26,000 UNDER 28,000	530	380	162	518	422	14,316	264
28,000 UNDER 30,000	504	385	146	496	423	14,604	291
30,000 UNDER 32,000	496	398	131	489	478	15,350	315
32,000 UNDER 34,000	414	340	108	408	435	13,655	300
34,000 UNDER 36,000	374	312	75	372	347	13,080	300
36,000 UNDER 38,000	361	307	69	358	385	13,335	321
38,000 UNDER 40,000	343	298	60	340	379	13,374	347
40,000 UNDER 45,000	660	581	101	657	686	27,934	806
45,000 UNDER 50,000	432	389	52	432	472	20,409	618
50,000 UNDER 75,000	939	873	96	937	908	55,397	2,116
75,000 UNDER 100,000	168	139	*	168	131	14,357	775
100,000 AND OVER	172	162	*	170	148	27,106	2,113
TOTALS	16,211	9,203	5,032	11,091	10,014	\$361,594	\$9,679

Adjusted Gross Income Class	VENTURA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,175	618	233	50	767	\$ -24,062	\$ 80
\$1 UNDER \$2,000	12,007	1,850	5,933	117	2,747	8,731	24
2,000 UNDER 4,000	12,001	1,670	3,419	158	4,974	36,464	10
4,000 UNDER 6,000	13,608	2,564	4,773	976	7,687	68,096	3
6,000 UNDER 8,000	12,736	2,781	4,899	7,213	8,240	88,908	100
8,000 UNDER 10,000	11,556	3,038	4,884	6,668	8,202	103,656	405
10,000 UNDER 12,000	10,700	3,150	4,603	6,239	7,971	117,647	760
12,000 UNDER 14,000	10,170	3,194	4,548	7,339	7,886	132,192	1,124
14,000 UNDER 16,000	9,765	3,287	4,513	8,048	7,969	146,357	1,523
16,000 UNDER 18,000	9,206	3,366	4,377	8,134	7,466	156,397	1,975
18,000 UNDER 20,000	8,440	3,396	3,948	7,638	7,317	160,218	2,317
20,000 UNDER 22,000	7,856	3,418	3,556	7,292	6,991	164,931	2,705
22,000 UNDER 24,000	7,207	3,289	3,271	6,769	6,331	165,617	3,052
24,000 UNDER 26,000	6,721	3,347	2,936	6,390	6,217	167,995	3,272
26,000 UNDER 28,000	6,664	3,557	2,838	6,429	6,214	179,984	3,767
28,000 UNDER 30,000	6,516	3,725	2,504	6,309	6,105	188,859	4,127
30,000 UNDER 32,000	6,060	3,606	2,161	5,917	5,896	187,807	4,342
32,000 UNDER 34,000	5,833	3,750	1,981	5,734	5,983	192,565	4,571
34,000 UNDER 36,000	5,793	3,878	1,761	5,722	6,252	202,736	4,970
36,000 UNDER 38,000	5,308	3,781	1,452	5,239	5,857	196,359	4,931
38,000 UNDER 40,000	5,253	3,974	1,314	5,207	6,102	204,863	5,193
40,000 UNDER 45,000	11,640	9,477	2,444	11,572	13,800	494,202	12,946
45,000 UNDER 50,000	10,158	8,822	1,666	10,113	12,606	481,718	13,419
50,000 UNDER 75,000	28,642	26,302	2,811	28,563	36,458	1,720,497	59,372
75,000 UNDER 100,000	7,531	7,052	369	7,510	9,585	639,641	29,790
100,000 AND OVER	5,360	4,846	157	5,343	6,557	1,025,434	79,959
TOTALS	237,906	121,738	77,351	176,689	212,180	\$7,207,812	\$244,737

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	Y O L O						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	306	154	50	*	157	\$ -13,157	\$ 5
\$1 UNDER \$2,000	4,462	586	3,167	*	825	2,352	1
2,000 UNDER 4,000	3,187	375	1,406	49	808	9,644	+
4,000 UNDER 6,000	3,419	596	1,588	301	1,322	17,076	6
6,000 UNDER 8,000	3,059	636	1,437	1,907	1,370	21,328	24
8,000 UNDER 10,000	2,802	717	1,394	1,755	1,458	25,189	113
10,000 UNDER 12,000	2,592	822	1,289	1,545	1,662	28,478	191
12,000 UNDER 14,000	2,242	745	1,167	1,774	1,377	29,077	252
14,000 UNDER 16,000	2,079	744	1,092	1,815	1,449	31,163	335
16,000 UNDER 18,000	2,076	823	1,094	1,939	1,477	35,265	456
18,000 UNDER 20,000	1,811	745	932	1,715	1,391	34,390	518
20,000 UNDER 22,000	1,722	812	800	1,657	1,256	36,116	605
22,000 UNDER 24,000	1,528	773	695	1,502	1,179	35,116	656
24,000 UNDER 26,000	1,466	796	627	1,440	1,241	36,660	751
26,000 UNDER 28,000	1,367	757	549	1,344	1,129	36,906	914
28,000 UNDER 30,000	1,223	755	433	1,207	1,101	35,473	807
30,000 UNDER 32,000	1,218	805	415	1,204	1,071	37,740	882
32,000 UNDER 34,000	1,164	793	350	1,147	1,145	38,393	958
34,000 UNDER 36,000	1,049	736	291	1,043	963	36,698	961
36,000 UNDER 38,000	950	725	241	944	938	35,104	920
38,000 UNDER 40,000	824	667	192	816	933	32,121	852
40,000 UNDER 45,000	1,958	1,655	346	1,948	2,116	82,991	2,354
45,000 UNDER 50,000	1,511	1,326	210	1,507	1,686	71,642	2,201
50,000 UNDER 75,000	3,673	3,339	275	3,661	4,063	219,122	8,570
75,000 UNDER 100,000	952	859	38	950	1,086	80,920	4,352
100,000 AND OVER	873	754	15	856	935	201,347	11,881
TOTALS	49,513	22,495	20,093	34,067	34,138	\$1,237,154	\$39,465

Adjusted Gross Income Class	Y U B A						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	184	121	22	*	101	\$ -3,608	\$ 8
\$1 UNDER \$2,000	2,364	649	1,768	*	1,233	882	+
2,000 UNDER 4,000	1,089	264	371	11	547	3,292	+
4,000 UNDER 6,000	1,198	345	387	82	670	5,997	+
6,000 UNDER 8,000	1,146	391	412	514	661	7,962	6
8,000 UNDER 10,000	1,108	458	381	486	783	9,942	34
10,000 UNDER 12,000	1,032	457	376	496	800	11,360	55
12,000 UNDER 14,000	910	461	327	629	789	11,845	70
14,000 UNDER 16,000	854	485	303	697	744	12,764	86
16,000 UNDER 18,000	785	464	243	691	692	13,321	115
18,000 UNDER 20,000	652	437	211	594	670	12,352	126
20,000 UNDER 22,000	596	416	152	548	605	12,515	151
22,000 UNDER 24,000	530	396	165	505	500	12,181	172
24,000 UNDER 26,000	487	361	141	464	522	12,181	194
26,000 UNDER 28,000	418	313	98	405	431	11,284	199
28,000 UNDER 30,000	429	322	123	414	466	12,426	242
30,000 UNDER 32,000	417	340	96	406	486	12,931	261
32,000 UNDER 34,000	326	271	61	321	341	10,743	227
34,000 UNDER 36,000	301	268	46	293	376	10,524	228
36,000 UNDER 38,000	260	227	35	256	272	9,592	222
38,000 UNDER 40,000	223	199	34	221	252	8,696	219
40,000 UNDER 45,000	472	427	69	469	472	20,030	550
45,000 UNDER 50,000	305	283	28	304	328	14,444	444
50,000 UNDER 75,000	559	524	36	554	599	32,914	1,262
75,000 UNDER 100,000	78	68	*	78	72	6,612	362
100,000 AND OVER	78	69	*	78	49	16,036	1,387
TOTALS	16,801	9,018	5,896	9,528	13,461	\$289,218	\$6,620

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	UNALLOCATED						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,017	462	272	35	624	\$ -53,370	\$ 67
\$1 UNDER \$2,000	10,335	1,430	5,091	102	3,505	7,218	3
2,000 UNDER 4,000	9,483	1,223	3,280	117	4,597	28,616	+
4,000 UNDER 6,000	9,972	1,572	4,071	776	6,285	49,715	9
6,000 UNDER 8,000	9,376	1,717	4,137	5,239	6,985	65,533	72
8,000 UNDER 10,000	8,874	1,831	4,157	5,226	7,325	79,614	321
10,000 UNDER 12,000	7,810	1,918	3,961	4,583	6,844	85,717	557
12,000 UNDER 14,000	6,917	1,929	3,681	5,044	5,982	89,721	758
14,000 UNDER 16,000	6,298	1,889	3,485	5,291	5,514	94,308	988
16,000 UNDER 18,000	5,666	1,847	3,109	5,134	4,892	96,140	1,253
18,000 UNDER 20,000	5,177	1,860	2,881	4,803	4,599	98,214	1,488
20,000 UNDER 22,000	4,543	1,708	2,483	4,270	3,969	95,332	1,670
22,000 UNDER 24,000	4,299	1,763	2,302	4,083	3,805	98,804	1,892
24,000 UNDER 26,000	3,942	1,769	2,044	3,773	3,323	98,456	2,060
26,000 UNDER 28,000	3,737	1,744	1,889	3,618	3,417	100,840	2,245
28,000 UNDER 30,000	3,548	1,834	1,704	3,444	3,445	102,806	2,398
30,000 UNDER 32,000	3,282	1,708	1,531	3,199	3,057	101,740	2,567
32,000 UNDER 34,000	3,032	1,758	1,312	2,964	2,896	99,978	2,519
34,000 UNDER 36,000	2,895	1,770	1,207	2,832	2,974	101,279	2,627
36,000 UNDER 38,000	2,588	1,665	980	2,553	2,621	95,696	2,582
38,000 UNDER 40,000	2,338	1,635	830	2,309	2,566	91,138	2,446
40,000 UNDER 45,000	5,189	3,853	1,620	5,131	5,765	219,644	6,094
45,000 UNDER 50,000	4,119	3,325	1,094	4,069	4,701	195,287	5,692
50,000 UNDER 75,000	10,477	9,076	1,883	10,387	11,814	627,086	21,561
75,000 UNDER 100,000	2,696	2,350	262	2,679	2,834	229,970	10,519
100,000 AND OVER	2,779	2,386	180	2,736	3,109	662,082	48,872
TOTALS	140,389	56,022	59,446	94,397	117,448	\$3,561,564	\$121,260

Adjusted Gross Income Class	RESIDENT-OUT-OF-STATE-ADDRESS						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	839	399	145	38	509	\$ -30,696	\$ 319
\$1 UNDER \$2,000	5,516	1,125	1,305	81	1,564	4,517	2
2,000 UNDER 4,000	5,790	830	1,282	89	1,622	17,498	2
4,000 UNDER 6,000	6,261	979	1,680	575	2,031	31,270	4
6,000 UNDER 8,000	5,896	1,086	1,847	3,722	2,113	41,222	62
8,000 UNDER 10,000	5,334	1,247	1,938	3,413	2,149	47,907	215
10,000 UNDER 12,000	4,864	1,283	2,011	3,133	2,289	53,392	389
12,000 UNDER 14,000	4,450	1,382	1,941	3,480	2,372	57,750	519
14,000 UNDER 16,000	3,890	1,260	1,785	3,385	2,163	58,300	665
16,000 UNDER 18,000	3,459	1,250	1,681	3,178	2,059	58,719	812
18,000 UNDER 20,000	3,069	1,110	1,559	2,897	1,814	58,210	985
20,000 UNDER 22,000	2,674	1,051	1,362	2,537	1,531	56,110	1,067
22,000 UNDER 24,000	2,496	1,002	1,253	2,386	1,415	57,337	1,239
24,000 UNDER 26,000	2,112	902	1,125	2,052	1,251	52,724	1,265
26,000 UNDER 28,000	1,930	896	971	1,877	1,250	52,079	1,286
28,000 UNDER 30,000	1,918	908	962	1,870	1,241	55,586	1,500
30,000 UNDER 32,000	1,734	834	839	1,693	1,149	53,728	1,571
32,000 UNDER 34,000	1,532	779	758	1,512	1,070	50,512	1,544
34,000 UNDER 36,000	1,392	816	626	1,375	976	48,699	1,473
36,000 UNDER 38,000	1,287	690	613	1,272	863	47,636	1,629
38,000 UNDER 40,000	1,205	702	523	1,199	935	46,984	1,566
40,000 UNDER 45,000	2,443	1,586	998	2,420	1,924	103,598	3,527
45,000 UNDER 50,000	1,860	1,280	696	1,847	1,450	88,145	3,204
50,000 UNDER 75,000	5,423	4,111	1,601	5,401	4,496	326,644	13,860
75,000 UNDER 100,000	1,869	1,487	403	1,865	1,627	159,885	8,604
100,000 AND OVER	2,303	1,691	339	2,296	2,076	810,496	77,985
TOTALS	81,546	30,686	30,243	55,593	43,939	\$2,408,252	\$125,294

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1986 Taxable Year

Adjusted Gross Income Class	NONRESIDENT						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	2,247	1,338	86	91	1,510	\$ -1,225,309	\$ 213
\$1 UNDER \$2,000	5,308	1,816	645	148	1,908	2,817	232
2,000 UNDER 4,000	5,117	808	689	93	1,260	15,730	8
4,000 UNDER 6,000	7,682	1,331	1,300	794	2,104	38,787	10
6,000 UNDER 8,000	9,095	1,911	1,778	5,671	2,904	63,719	103
8,000 UNDER 10,000	9,258	2,355	2,116	5,762	3,214	83,376	271
10,000 UNDER 12,000	9,517	3,193	2,229	5,663	3,882	104,504	437
12,000 UNDER 14,000	8,945	3,466	2,159	6,673	4,095	116,355	596
14,000 UNDER 16,000	8,673	3,714	2,160	7,135	4,242	129,900	796
16,000 UNDER 18,000	7,955	3,711	2,054	6,859	4,072	135,016	1,003
18,000 UNDER 20,000	7,443	3,842	1,920	6,551	4,277	141,334	1,156
20,000 UNDER 22,000	6,972	3,759	1,795	6,177	4,179	146,326	1,332
22,000 UNDER 24,000	6,502	3,696	1,586	5,789	4,032	149,484	1,481
24,000 UNDER 26,000	5,990	3,488	1,527	5,408	3,855	149,679	1,627
26,000 UNDER 28,000	5,749	3,432	1,403	5,154	3,908	155,123	1,766
28,000 UNDER 30,000	5,240	3,316	1,316	4,709	3,657	151,937	1,804
30,000 UNDER 32,000	4,991	3,207	1,203	4,452	3,646	154,575	1,951
32,000 UNDER 34,000	4,662	3,034	1,104	4,182	3,358	153,867	2,003
34,000 UNDER 36,000	4,326	2,976	968	3,895	3,342	151,321	2,009
36,000 UNDER 38,000	3,964	2,776	814	3,523	3,084	146,614	1,963
38,000 UNDER 40,000	3,712	2,631	779	3,322	2,953	144,680	1,985
40,000 UNDER 45,000	7,938	5,918	1,502	7,093	6,692	336,881	4,766
45,000 UNDER 50,000	6,542	5,059	1,107	5,829	5,693	310,262	4,565
50,000 UNDER 75,000	19,290	15,545	2,368	17,114	17,582	1,169,059	19,594
75,000 UNDER 100,000	8,698	7,304	504	7,625	8,858	750,175	13,617
100,000 AND OVER	21,510	18,471	300	18,188	24,699	9,907,379	95,133
TOTALS	197,326	112,097	35,412	147,900	133,006	\$13,583,591	\$160,421

Adjusted Gross Income Class	STATE TOTALS						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	71,513	34,504	15,507	2,668	44,924	\$ -4,305,930	\$ 8,702
\$1 UNDER \$2,000	749,778	121,751	465,303	6,098	224,035	424,779	890
2,000 UNDER 4,000	574,807	75,683	206,742	6,956	238,338	1,743,877	261
4,000 UNDER 6,000	652,508	105,593	255,891	48,999	332,742	3,265,653	486
6,000 UNDER 8,000	639,530	130,501	276,028	349,391	397,721	4,469,863	4,692
8,000 UNDER 10,000	602,962	145,982	280,854	336,386	430,200	5,418,564	20,834
10,000 UNDER 12,000	558,851	154,818	270,181	318,967	418,129	6,138,952	38,474
12,000 UNDER 14,000	528,186	157,149	261,455	388,814	401,792	6,860,291	56,939
14,000 UNDER 16,000	500,695	158,783	253,263	424,635	385,778	7,506,525	78,503
16,000 UNDER 18,000	473,054	158,557	241,892	427,103	367,339	8,035,877	103,352
18,000 UNDER 20,000	440,129	158,742	223,079	409,186	347,343	8,355,725	128,388
20,000 UNDER 22,000	407,509	158,986	202,523	385,612	325,341	8,551,819	150,249
22,000 UNDER 24,000	375,662	158,697	181,817	359,547	307,191	8,635,397	167,698
24,000 UNDER 26,000	343,483	156,401	161,223	331,571	293,480	8,582,982	180,692
26,000 UNDER 28,000	329,820	159,662	147,180	320,793	286,803	8,904,146	201,204
28,000 UNDER 30,000	313,385	162,395	130,913	306,328	278,970	9,084,708	217,069
30,000 UNDER 32,000	294,371	162,671	115,566	288,893	269,785	9,121,373	228,859
32,000 UNDER 34,000	273,506	160,823	99,991	269,302	259,178	9,022,934	234,932
34,000 UNDER 36,000	253,896	159,780	86,164	250,629	249,574	8,882,407	237,522
36,000 UNDER 38,000	232,716	155,250	73,303	230,056	234,270	8,607,106	235,632
38,000 UNDER 40,000	213,051	149,905	61,641	210,961	220,943	8,306,024	231,916
40,000 UNDER 45,000	460,482	347,606	115,821	456,848	490,744	19,529,511	566,841
45,000 UNDER 50,000	370,485	300,536	76,359	368,083	408,719	17,562,942	539,796
50,000 UNDER 75,000	971,529	845,782	130,062	966,396	1,074,704	58,262,178	2,151,895
75,000 UNDER 100,000	273,512	241,330	20,507	271,602	292,203	23,282,135	1,132,028
100,000 AND OVER	275,796	235,718	13,495	271,525	294,926	70,481,947	4,986,195
TOTALS	11,181,216	4,957,605	4,366,760	8,007,349	8,875,172	\$324,731,785	\$11,904,040

FOOTNOTES FOLLOW THIS SECTION.

TABLE 8†
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1986 Taxable Year

INCOME CONCEPT CLASS	TOTAL RETURNS	NON-TAXABLE RETURNS	TAXABLE RETURNS	NUMBER OF RETURNS BY SIZE OF AVERAGE TAX RATE *						
				UNDER 1%	1% UNDER 2%	2% UNDER 3%	3% UNDER 5%	5% UNDER 7%	7% UNDER 9%	9% AND OVER †
Adjusted Gross Income ^a										
UNDER \$50,000	10,353,141	3,535,875	6,817,266	1,999,238	1,981,761	1,427,394	1,118,833	270,638	15,273	4,129
50,000 UNDER 100,000	1,246,853	3,760	1,243,093	22,008	85,208	257,804	594,272	213,152	65,057	5,592
100,000 UNDER 200,000	189,480	540	188,940	1,660	3,080	5,020	27,960	72,100	58,960	20,160
200,000 AND OVER	67,233	74	67,159	112	320	551	2,353	6,747	19,898	37,178
TOTALS	11,856,707	3,540,249	8,316,458	2,023,018	2,070,369	1,690,769	1,743,418	562,637	159,188	67,059
AGI Plus Tax Preference Income ^b										
UNDER \$50,000	10,270,386	3,534,715	6,735,671	2,001,411	1,969,649	1,415,090	1,087,773	252,834	8,425	489
50,000 UNDER 100,000	1,250,249	4,894	1,245,355	42,833	107,973	269,776	586,984	191,324	46,465	0
100,000 UNDER 200,000	229,005	527	228,478	8,005	14,080	21,917	66,272	78,164	37,380	2,660
200,000 AND OVER	107,067	113	106,954	524	2,266	5,216	29,162	41,629	20,106	8,051
TOTALS	11,856,707	3,540,249	8,316,458	2,052,773	2,093,968	1,711,999	1,770,191	563,951	112,376	11,200
AGI Less Investment Expenses ^c										
UNDER \$50,000	10,390,074	3,536,293	6,853,781	1,987,978	1,989,217	1,437,891	1,140,365	276,702	16,173	5,455
50,000 UNDER 100,000	1,222,676	3,405	1,219,271	18,344	73,848	237,228	589,340	225,214	69,123	6,174
100,000 UNDER 200,000	180,384	489	179,895	942	2,160	3,604	21,915	65,665	63,509	22,100
200,000 AND OVER	63,573	62	63,511	86	139	275	1,537	4,794	16,993	39,687
TOTALS	11,856,707	3,540,249	8,316,458	2,007,350	2,065,364	1,678,998	1,753,157	572,375	165,798	73,416
Expanded Income ^d										
UNDER \$50,000	10,304,054	3,535,474	6,768,580	1,993,543	1,975,537	1,424,783	1,107,165	258,418	8,425	709
50,000 UNDER 100,000	1,227,450	4,181	1,223,269	39,033	97,437	253,493	584,824	199,349	49,133	0
100,000 UNDER 200,000	221,553	493	221,060	5,112	13,252	21,253	61,465	76,151	40,785	3,042
200,000 AND OVER	103,650	101	103,549	324	1,667	4,281	26,508	41,277	20,431	9,061
TOTALS	11,856,707	3,540,249	8,316,458	2,038,012	2,087,893	1,703,810	1,779,962	575,195	118,774	12,812

TABLE 8 (Continued)[†]
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1986 Taxable Year

INCOME CONCEPT CLASS	TOTAL RETURNS	TAXABLE RETURNS	TOTAL TAX LIABILITY (000)	NUMBER OF RETURNS BY SIZE OF AVERAGE TAX RATE ^a			
				\$1 UNDER \$1,000	\$1,000 UNDER \$2,000	\$2,000 UNDER \$6,000	\$6,000 AND OVER
Adjusted Gross Income ^a							
UNDER \$50,000	10,353,141	6,817,266	\$3,868,904	5,517,171	1,116,249	183,471	375
50,000 UNDER 100,000	1,246,853	1,243,093	3,305,813	78,808	394,696	736,521	33,068
100,000 UNDER 200,000	189,480	188,940	1,682,506	1,260	2,240	37,860	147,580
200,000 AND OVER	67,233	67,159	3,480,187	65	32	419	66,643
TOTALS	11,856,707	8,316,458	\$12,337,410	5,597,304	1,513,217	958,271	247,666
AGI Plus Tax Preference Income ^{b-}							
UNDER \$50,000	10,270,388	6,735,671	\$3,750,517	5,484,743	1,086,189	164,739	0
50,000 UNDER 100,000	1,250,249	1,245,355	3,079,303	107,170	417,652	703,169	17,364
100,000 UNDER 200,000	229,005	228,478	1,527,905	5,217	9,196	86,377	127,688
200,000 AND OVER	107,067	106,954	3,979,685	174	180	3,986	102,614
TOTALS	11,856,707	8,316,458	\$12,337,410	5,597,304	1,513,217	958,271	247,666
AGI Less Investment Expenses ^c							
UNDER \$50,000	10,390,074	6,853,781	\$3,917,895	5,529,540	1,135,869	187,873	499
50,000 UNDER 100,000	1,222,676	1,219,271	3,321,764	67,020	375,876	739,183	37,192
100,000 UNDER 200,000	180,384	179,895	1,669,940	701	1,441	30,988	146,765
200,000 AND OVER	63,573	63,511	3,427,811	43	31	227	63,210
TOTALS	11,856,707	8,316,458	\$12,337,410	5,597,304	1,513,217	958,271	247,666
Expanded Income ^d							
UNDER \$50,000	10,304,054	6,768,580	\$3,792,053	5,496,188	1,104,233	168,159	0
50,000 UNDER 100,000	1,227,450	1,223,269	3,080,432	97,194	400,648	706,322	19,105
100,000 UNDER 200,000	221,553	221,060	1,518,093	3,790	8,238	80,328	128,704
200,000 AND OVER	103,650	103,549	3,946,832	132	98	3,462	99,857
TOTALS	11,856,707	8,316,458	\$12,337,410	5,597,304	1,513,217	958,271	247,666

TABLE 8A†
LARGEST DEDUCTION OR CREDIT ON SELECTED 1986 RETURNS
WITH EXPANDED INCOME OF \$200,000 OR MORE

Non-Taxed Returns

LARGEST ITEM	NUMBER OF RETURNS	PERCENT OF TOTAL
INTEREST DEDUCTION	19	18.8%
MISCELLANEOUS DEDUCTION	2	2.0%
CASUALTY LOSSES	21	20.8%
CONTRIBUTION DEDUCTION	0	0.0%
MEDICAL DEDUCTION	1	1.0%
DEDUCTION FOR TAXES	1	1.0%
INCOME AVERAGING SAVINGS	1	1.0%
'OTHER STATE' TAX CREDIT	1	1.0%
SOLAR & ENERGY CONSERVATION CREDIT	55	54.5%
INCENTIVE TAX CREDITS	0	0.0%
MISCELLANEOUS CREDITS	0	0.0%
TOTAL RETURNS	101	100.0%

FOOTNOTES:

- Adjusted gross income is gross income less business expenses and adjustments to income. Transfer payments, such as social security, unemployment insurance, and welfare are excluded. Other significant differences from personal income are the inclusion of capital gains and the exclusion of the value of personal services.
- Tax preference income is the amount reported on Schedule P of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight line, excess depletion, and several other statutory amounts.
- Investment expenses are interest expenses, other than mortgage interest, that do not exceed investment income.
- Expanded income is adjusted gross income plus tax preference income less investment expenses.
- Average tax rate is the net tax divided by the income, as defined in the income concept.
- † These returns with an average tax rate equal to or greater than nine percent of the income concept used have either preference income or "throwback" taxes. See Section 17063 for preference income or Section 17771-17779 for throwback rules of the Revenue and Taxation Code.

1986 TAXABLE YEAR
FOOTNOTES FOR PERSONAL INCOME TAX TABLES 1 THROUGH 7

- † Statewide Statistical Appendix Tables 1 through 5 and Table 8 were derived from data collected in a stratified random sample of 77,493 personal income tax returns filed during the 1987 filing season. County Tables 6 and 7 were created from the master file which included data of current year returns before audit (prior year and duplicate social security number returns were excluded). Because of the different sources, statewide tables and county tables are not strictly comparable. Detail may not add to totals due to tolerances and rounding.
- †† Data were not available.
- 1 Starting in 1982, nonresidents and part year residents computed their tax on their total income and apportion tax based on their California income. In prior years, the tax was based on California taxable income. Because of this change, adjusted gross income is not strictly comparable to prior years.
- 2 Included itemized zero bracket amount and nonitemized charitable contributions. Starting with 1983 taxable year, standard deduction refers to taxpayers with zero deductions. Tax tables already allowed for the deductions.
- 3 **Taxable Income** for the 1967 and subsequent taxable years was not comparable to earlier years. In 1967, exemption credits were substituted for exception exclusions and taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions and exemption exclusion.
- 4 **Total of Tax Credits** included personal credits, blind credits, income averaging credits, credits for taxes paid to other states, solar credits, child care credits, agriculture irrigation equipment credits, elderly credits, job credits, water conservation credits, vehicle conversion credits, energy conservation credits, solar pump credit, ridesharing credits, and pollution abatement credits.
- 5 Included preference tax. Detail may not add to totals due to tolerances and rounding.
- 6 When an individual return reported income from two or more partnerships, all of the partnership incomes, profits and losses were combined and the resulting net profit or loss was recorded.
- 7 When an individual return reported income from two or more sole proprietorships, all of the proprietorship incomes, profits and losses were combined and the resulting net profit or loss was recorded.
- 8 **Net Sale of Capital Assets** combined prior year carryover loss with a percentage of current year sales. If this combination resulted in a net loss which exceeded \$1,000 (\$500 for married filing separate), only \$1,000 (\$500) was recorded and the excess was carried to the next year. The percentages, based on the length of time the taxpayer held the capital asset, are: (a) 100 percent if held one year or less; (b) 65 percent if held more than one year but not more than five years; and (c) 50 percent if held for more than five years.
- 9 **All Other Income Sources** included net income from estates and trusts, net income from the disposition of noncapital assets, income from alimony, gambling and other miscellaneous sources.
- 10 **Total Adjustments** combined amounts for military exclusion, moving expenses, employee business expense, forfeited interest penalty, self employed retirement plan exclusion, individual retirement arrangement exclusion, self employed defined benefit plan exclusion, and alimony paid.
- 11 **Contributions Deducted** combined current year contributions of cash and other than cash with contributions carried over from the previous year. The combined amount was then limited to 20 percent of the adjusted gross income and contribution amounts in excess of the limit were carried over to subsequent years.
- 12 **All Other Deductions** included adoption expenses, union dues, employment education expenses, political contributions, handicap repairs, etc.
- 13 **Personal Credit** was increased for the 1978 and subsequent taxable years and, therefore, is not comparable to that of earlier years.
- 14 **Total Interest** was interest paid on home mortgages, installment purchases, and other nonbusiness items.
- 15 **SERVICES:**
Professional Services included medical and other health services; law offices, accounting, auditing and bookkeeping services; educational services; and engineering and architectural services.
Personal Services included laundry, cleaning and dyeing establishments, barber and beauty shops, shoe repair and shine shops, photographic studios, and funeral services and crematories.
Business Services included radio and television broadcasting, advertising, credit bureaus and collection agencies, news syndicates, and lettering shops.
Other Services included lodging, automotive and other repairs, and recreational services.
- 16 Amounts listed are self assessed before audit. Because of major differences between Federal and State law regarding deductible contribution limitations, actual amounts after audit reveal that these figures are generally overstated.
- # Population estimated by California Department of Finance.
- x Unable to determine county of residence from tax return.
- o Resident returns filed with out of state address.
- * Statewide frequency data are not shown for cells with fewer than three returns. County level frequency statistics are not shown for cells with fewer than 10 returns. However, data are included in the appropriate totals.
- + Less than \$500 or less than .05 percent.



Appendix

Bank and Corporation Tax

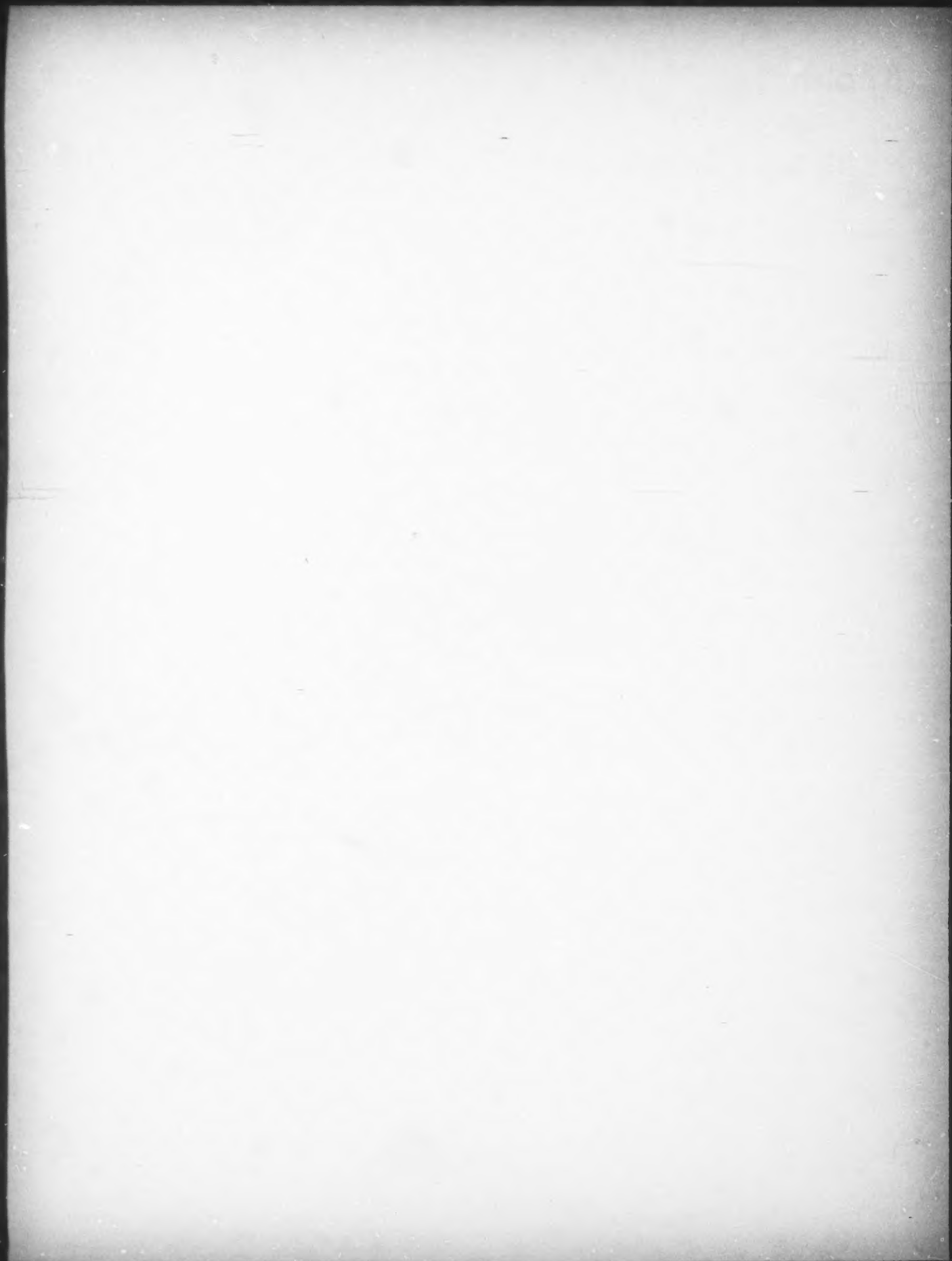


TABLE 11
BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY INCOME YEARS
1937 through 1986

INCOME YEAR	DOLLARS IN THOUSANDS							
	NUMBER OF RETURNS				INCOME REPORTED FOR STATE TAXATION		TAX ASSESSED	
	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	CORPORATIONS REPORTING NET LOSS	REPORTING NO INCOME OR LOSS	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME
1986	414,602	216,677	149,684	48,241	\$25,457,211	\$40,042,508	\$3,656,450	\$3,604,958
1985	388,244	207,380	139,408	41,448	21,119,799	34,308,413	3,359,621	3,294,835
1984	397,854	208,566	149,831	39,456	19,348,558	31,741,861	3,080,442	3,041,383
1983	337,165	184,408	125,149	27,614	16,485,259	26,628,298	2,587,936	2,556,331
1982	326,264	175,054	120,964	30,246	10,744,906	22,827,789	2,223,341	2,191,707
1981	299,215	172,122	101,398	25,695	16,367,137	24,213,913	2,377,610	2,351,249
1980	275,493	165,183	86,482	23,828	20,654,235	25,825,405	2,497,647	2,475,051
1979	248,188	154,468	72,343	21,377	20,734,811	24,825,988	2,301,054	2,282,059
1978	221,527	138,495	63,725	19,307	18,727,933	21,974,367	2,066,579	2,049,715
1977	200,393	124,175	57,949	18,269	14,940,577	17,830,411	1,683,229	1,667,681
1976	184,326	113,614	54,249	16,463	11,915,878	14,807,760	1,390,238	1,375,779
1975	177,665	106,213	53,965	17,487	8,362,261	11,671,553	1,097,939	1,083,238
1974	172,185	102,680	49,962	19,543	8,977,795	11,734,409	1,094,177	1,079,976
1973	165,676	97,377	46,937	21,362	7,911,161	10,207,612	873,720	859,850
1972	158,932	91,055	47,214	20,663	6,465,182	8,561,184	687,618	678,175
1971	151,216	83,664	47,621	19,931	4,804,362	7,249,163	545,901	539,169
1970	145,352	81,340	44,318	19,694	4,385,654	6,711,523	507,475	501,097
1969	136,695	80,348	38,627	17,720	5,642,555	7,476,775	559,643	553,360
1968	128,505	77,238	36,754	14,513	6,003,297	7,254,536	537,280	532,102
1967	125,677	73,433	38,188	14,056	5,252,164	6,455,635	461,812	456,606
1966	124,690	73,076	35,664	15,950	5,642,650	6,637,755	390,355	385,212
1965	122,399	71,484	35,625	15,290	5,126,221	6,007,207	357,967	352,892
1964	118,860	69,555	34,254	15,051	4,626,364	5,525,956	331,784	326,880
1963	114,667	66,496	33,667	14,504	4,282,870	5,091,922	309,403	304,613
1962	110,294	63,400	31,954	14,940	3,969,910	4,754,427	291,727	287,066
1961	105,645	59,746	31,802	14,097	3,716,550	4,508,953	279,958	275,392
1960	101,081	56,987	28,743	15,351	3,517,235	4,181,754	259,811	255,234
1959	94,161	53,456	24,069	16,636	3,663,711	4,155,387	243,301	239,556
1958	87,577	46,414	24,236	16,927	3,168,466	3,629,549	167,141	166,109
1957	81,150	44,527	20,313	16,310	3,286,282	3,663,837	165,168	164,252
1956	74,260	40,713	17,418	16,129	3,331,065	3,656,955	163,870	163,031
1955	65,345	35,020	16,365	13,960	3,162,831	3,429,695	152,267	151,508
1954	56,652	29,489	15,910	11,253	2,551,429	2,892,462	132,551	131,872
1953	52,041	27,561	13,718	10,762	2,518,582	2,757,676	123,140	122,527
1952	47,864	25,646	12,386	9,830	2,284,069	2,522,432	111,335	110,770
1951	44,583	24,538	11,008	9,037	2,598,337	2,765,742	118,484	117,982
1950	42,377	21,987	11,560	8,830	2,264,140	2,431,895	105,627	105,117
1949	40,096	19,078	12,529	8,489	††	1,748,703	74,443	73,917
1948	37,580	19,333	10,195	8,052	††	2,079,786	78,105 ³	77,649
1947	33,612	17,789	7,852	7,972	††	1,844,296	70,394 ³	70,012
1946	28,436	15,156	5,610	7,670	††	1,484,949	55,096 ³	54,785
1945	24,430	13,703	4,587	6,140	††	1,394,685	49,655 ³	49,404
1944	23,785	13,723	4,523	5,539	††	1,669,647	59,103 ³	58,890
1943	24,088	13,904	5,199	4,985	††	1,741,929	64,588 ³	64,362
1942	25,320	13,868	11,571	²	††	1,319,172	55,510 ³	55,221
1941	26,392	13,248	13,144	²	††	831,906	36,217 ³	35,888
1940	26,968	11,987	14,981	²	††	483,040	22,180 ³	21,806
1939	††	11,095	††	††	††	399,679	††	18,164
1938	††	10,195	††	††	††	359,952	††	16,536
1937	††	11,593	††	††	††	458,817	††	20,728

FOOTNOTES FOLLOW THIS SECTION

TABLE 21
BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY STATE NET INCOME CLASS¹
1986 Income Year

NET TAXABLE INCOME	DOLLARS IN THOUSANDS								
	RETURNS			NET INCOME LESS NET LOSS			TAX ASSESSED		
	NUMBER	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT* OF TOTAL	PERCENT* CUMULATIVE	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE
NET LOSS	149,684	36.1	36.1	\$-14,585,297	—	—	\$41,844	1.1	1.1
NO INCOME OR LOSS	48,241	11.6	47.7	0	—	—	9,648	0.8	1.9
\$1 UNDER 5,000	72,990	17.6	65.3	136,891	0.3	0.3	19,716	0.5	2.4
5,000 UNDER 10,000	27,271	6.6	71.9	198,451	0.5	0.8	18,868	0.5	2.9
10,000 UNDER 15,000	17,532	4.2	76.1	216,516	0.5	1.4	20,442	0.6	3.5
15,000 UNDER 20,000	13,107	3.2	79.3	227,832	0.6	1.9	21,488	0.6	4.1
20,000 UNDER 25,000	10,555	2.5	81.9	236,242	0.6	2.5	22,354	0.6	4.7
25,000 UNDER 30,000	8,519	2.1	83.9	233,616	0.6	3.1	22,025	0.6	5.3
30,000 UNDER 40,000	12,282	3.0	86.9	426,254	1.1	4.2	40,138	1.1	6.4
40,000 UNDER 50,000	9,143	2.2	89.1	409,949	1.0	5.2	38,670	1.1	7.4
50,000 UNDER 60,000	7,032	1.7	90.3	384,804	1.0	6.2	36,545	1.0	8.4
60,000 UNDER 70,000	5,078	1.2	92.0	328,836	0.8	7.0	31,200	0.8	9.3
70,000 UNDER 80,000	3,904	0.9	92.9	292,188	0.7	7.7	27,487	0.7	10.0
80,000 UNDER 90,000	3,127	0.8	93.7	265,176	0.7	8.4	25,099	0.7	10.7
90,000 UNDER 100,000	2,588	0.6	94.3	243,953	0.6	9.0	22,962	0.6	11.3
100,000 UNDER 150,000	7,307	1.8	96.1	883,675	2.2	11.2	83,701	2.3	13.6
150,000 UNDER 200,000	3,489	0.8	96.9	602,890	1.5	12.7	57,255	1.6	15.2
200,000 UNDER 250,000	2,094	0.5	97.4	467,884	1.2	13.9	44,351	1.2	16.4
250,000 UNDER 300,000	1,391	0.3	97.8	380,689	1.0	14.8	35,748	1.0	17.4
300,000 UNDER 400,000	1,963	0.5	98.2	678,217	1.7	16.5	64,117	1.7	19.1
400,000 UNDER 500,000	1,211	0.3	98.5	541,219	1.4	17.9	51,366	1.4	20.5
500,000 UNDER 750,000	1,756	0.4	98.9	1,074,731	2.7	20.6	101,723	2.8	23.3
750,000 UNDER 1,000,000	1,002	0.2	99.2	866,677	2.2	22.7	82,177	2.2	25.5
1,000,000 UNDER 1,500,000	953	0.2	99.4	1,167,605	2.9	25.6	111,487	3.0	28.5
1,500,000 UNDER 2,000,000	506	0.1	99.5	872,835	2.2	27.8	84,911	2.3	30.8
2,000,000 UNDER 3,000,000	554	0.1	99.7	1,354,408	3.4	31.2	127,567	3.5	34.3
3,000,000 UNDER 4,000,000	309	0.1	99.8	1,069,427	2.7	33.9	103,149	2.8	37.1
4,000,000 UNDER 5,000,000	210	0.1	99.8	935,910	2.3	36.2	90,546	2.5	39.6
5,000,000 UNDER 10,000,000	389	0.1	99.9	2,715,871	6.8	43.0	264,060	7.2	46.8
10,000,000 AND OVER	435	0.1	100.0	22,829,762	57.0	100.0	1,955,786	53.2	100.0
TOTAL	414,602	100.0	100.0	\$25,457,211	100.0	100.0	\$3,656,450	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION

TABLE 3†
BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY INDUSTRY
1985 and 1986 Income Years

INDUSTRY	INCOME IN THOUSANDS							
	1985				1986			
	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION		ALL REPORTING CORPORATIONS		CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION		ALL REPORTING CORPORATIONS	
	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS
AGRICULTURE, FORESTRY, AND FISHERY	4,501	\$360,509	8,992	\$-28,367	4,263	\$463,795	8,185	\$188,962
MINING	787	1,667,129	1,746	1,578,058	881	641,874	2,733	232,829
CRUDE PETROLEUM AND NATURAL GAS PRODUCTION	532	1,565,613	1,235	1,487,840	529	462,541	1,769	128,148
OTHER MINING AND QUARRYING	255	101,516	511	90,218	352	179,333	964	104,681
CONSTRUCTION	15,961	1,421,534	30,523	763,151	17,058	1,188,306	32,161	544,824
MANUFACTURING	21,784	10,719,968	38,691	6,953,469	22,848	13,666,106	43,630	9,391,228
BEVERAGES, FOOD, AND KINDRED PRODUCTS	1,048	927,795	1,942	700,616	1,283	1,294,089	2,514	940,160
TEXTILE-MILL PRODUCTS	52	17,481	393	8,728	235	66,200	369	49,804
APPAREL AND PRODUCTS MADE FROM FABRIC	1,074	206,119	1,943	116,122	1,303	1,293,294	2,425	1,206,666
WOOD PRODUCTS, EXCEPT FURNITURE	1,306	324,452	1,783	297,284	797	255,288	1,364	205,545
FURNITURE AND FIXTURES	840	169,878	1,847	45,655	797	149,627	1,391	106,847
PAPER AND ALLIED PRODUCTS	221	86,888	545	-61,480	477	172,871	969	133,000
PRINTING, PUBLISHING, AND ALLIED INDUSTRIES	2,353	663,943	4,384	570,233	2,612	1,259,535	4,918	1,070,527
CHEMICALS AND ALLIED PRODUCTS	1,733	914,387	2,713	651,170	1,262	1,355,604	2,261	1,164,559
PETROLEUM, COAL, AND RUBBER PRODUCTS	499	299,384	658	101,891	1,027	705,196	2,051	192,107
STONE, CLAY, AND GLASS PRODUCTS	421	159,950	916	150,723	595	333,473	1,069	287,486
PRIMARY METALS	383	203,261	490	58,586	303	88,770	560	-44,859
ELECTRICAL MACHINERY AND EQUIPMENT	2,557	2,408,919	5,039	883,360	2,723	2,686,161	5,956	1,200,331
TRANSPORTATION EQUIPMENT	849	2,224,647	1,740	2,103,299	796	1,843,306	1,608	1,628,612
OTHER EQUIPMENT	2,161	402,611	3,223	267,299	1,560	468,461	3,047	241,656
PRECISION EQUIPMENT	565	679,563	1,199	634,425	720	295,758	1,511	119,684
OTHER FABRICATED METAL PRODUCTS	3,782	565,394	5,664	213,416	4,336	844,340	7,305	620,477
OTHER MANUFACTURING ⁴	1,940	465,296	4,212	212,142	2,022	554,133	4,312	268,626
SERVICES	78,600	3,988,339	145,467	1,632,576	86,600	3,976,903	162,721	1,340,145
MOTION PICTURES PRODUCTION	4,597	187,444	7,990	-170,326	3,985	162,473	7,883	-88,200
AMUSEMENT SERVICES ⁵	3,804	173,746	7,283	74,297	3,698	416,992	7,965	231,954
PERSONAL SERVICES	1,989	64,036	3,523	44,455	1,960	97,424	4,053	55,526
BUSINESS SERVICES	27,378	1,235,815	57,070	181,472	17,225	1,099,643	36,113	251,531
PROFESSIONAL SERVICES ⁶	24,196	342,787	36,171	210,053	28,333	524,910	41,441	313,139
OTHER SERVICES ⁷	16,636	1,984,511	33,430	1,292,625	31,399	1,675,461	65,266	576,195
TRADE	52,898	6,908,220	91,894	4,613,017	46,473	6,351,688	89,302	3,676,568
RETAIL TRADE	28,025	3,609,819	49,221	2,344,699	24,668	2,929,293	47,508	1,822,799
WHOLESALE TRADE	24,873	3,298,401	42,673	2,268,318	21,805	3,422,395	41,794	1,853,769
FINANCE, INSURANCE, AND REAL ESTATE	27,496	4,580,763	58,996	1,567,911	33,674	10,560,612	65,860	7,599,351
BANKS ⁸	325	676,315	479	373,529	513	1,189,967	887	1,019,331
SAVINGS AND LOAN ASSN. & OTHER FINANCIALS ⁹	649	1,117,965	1,334	549,956	991	2,065,698	1,981	1,259,117
REAL ESTATE COMPANIES	18,135	1,462,781	40,631	-115,224	24,745	3,986,921	47,798	2,696,559
INVESTMENTS AND INSURANCE COMPANIES	8,387	1,323,702	16,552	759,650	7,425	3,318,026	15,194	2,624,344
UTILITIES	5,361	4,661,951	11,935	4,039,984	4,880	3,193,225	10,010	2,483,304
TRANSPORTATION ¹⁰	4,123	765,031	8,080	343,591	3,221	526,247	6,157	140,261
COMMUNICATIONS	362	1,622,108	619	1,597,868	158	235,563	417	165,619
RADIO AND TELEVISION INDUSTRIES	170	124,606	1,010	7,238	243	210,728	628	85,691
ELECTRIC AND GAS UTILITIES	6	1,931,956	109	1,891,297	261	2,073,599	510	2,034,089
OTHER PUBLIC UTILITIES ¹¹	700	218,250	2,117	199,990	997	147,088	2,298	57,644
TOTALS	207,388	\$34,308,413	388,244	\$21,119,799	216,677	\$40,042,509	414,602	\$25,457,211

FOOTNOTES FOLLOW THIS SECTION

TABLE 4†
BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY ACCOUNTING PERIOD
1986 Income Year

ACCOUNTING PERIOD ENDING	DOLLARS IN THOUSANDS									
	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION					ALL REPORTING CORPORATIONS				
	RETURNS		NET INCOME		TAX ASSESSED	RETURNS		NET INCOME LESS NET LOSS		TAX ASSESSED
	NUMBER	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	NUMBER	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT
JAN 31, 1986	12,705	5.9	\$ 1,579,785	3.9	\$ 148,017	22,763	5.5	\$1,152,277	4.5	\$ 150,504
FEB 28, 1986	9,284	4.3	610,949	1.5	58,328	17,464	4.2	278,817	1.1	60,315
MAR 31, 1986	20,145	9.3	1,658,097	4.1	159,039	37,076	8.9	439,206	1.7	163,622
APR 30, 1986	9,214	4.3	679,666	1.7	64,790	17,213	4.2	295,615	1.2	66,830
MAY 31, 1986	10,086	4.7	773,802	1.9	69,382	18,301	4.4	434,566	1.7	71,774
JUN 30, 1986	32,390	14.9	2,601,766	6.5	243,742	57,394	13.8	1,163,500	4.6	250,336
JUL 31, 1986	9,645	4.5	1,041,346	2.6	79,393	17,392	4.2	714,605	2.8	81,441
AUG 31, 1986	9,692	4.5	807,980	2.0	75,049	17,833	4.3	469,210	1.8	77,189
SEP 30, 1986	24,638	11.4	3,018,270	7.5	290,278	43,849	10.6	1,874,161	7.4	297,471
OCT 31, 1986	16,339	7.5	1,416,665	3.5	133,410	28,762	6.9	724,585	2.8	137,018
NOV 30, 1986	9,162	4.2	1,045,495	2.6	97,336	17,161	4.1	671,311	2.6	99,443
DEC 31, 1986	53,377	24.6	24,808,685	62.0	2,186,194	119,394	28.8	17,239,359	67.7	2,200,507
TOTAL	216,677	100.0	\$40,042,506	100.0	\$3,604,958	414,602	100.0	\$25,457,212	100.0	\$3,656,450

FOOTNOTES FOLLOW THIS SECTION

1986 INCOME YEAR
FOOTNOTES FOR BANK AND CORPORATION TAX TABLES 1 THROUGH 4

† Tables were derived from a random stratified sample of 8,706 unaudited returns.

†† Not available.

- 1 Corporations sustained losses and those which "broke even" (mostly inactive corporations and cooperatives) are included in this table.
- 2 Included with corporation reporting net loss.
- 3 Estimated.
- 4 Includes ordinance and accessories manufacturers, tobacco manufacturers, leather and leather products manufacturers, and other manufacturers not elsewhere classified.
- 5 Includes amusement service and motion picture theaters.
- 6 Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.
- 7 Includes hotels, employment agencies, automotive repair services and garages, miscellaneous repair services and hand trades, medical and other health services, educational institutions and agencies, other professional and social-service agencies and institutions, and corporations whose nature of business was not determinable.
- 8 National and state banks, savings and loan associations, and other financial institutions are subject to (a) the general franchise tax rate of 9.6 percent plus (b) the financial in lieu tax rate imposed under the provisions of Section 23186 of the Bank and Corporation Tax Law. For income years ending in 1986, the in lieu rate was 1.458 percent, for a combined 11.058 percent tax rate. The financial rate is in lieu of all other local taxes and licenses, except real property taxes, automobile registration and license fees sales taxes, utility users taxes, state energy-resources and emergency-telephone surcharges.
- 9 Includes financial corporations not elsewhere classified (insurance companies are not subject to franchise taxes).
- 10 Includes highway, railroad, car and express, water, and airline utilities.
- 11 Includes water, wharfage, carloading, stevedoring, warehousing, cold storage, and pipeline companies.
- * Positive income only.

Appendix

Homeowner and Renter Assistance

TABLE 1
Homeowners Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1968-87 Calendar Years

CALENDAR YEAR	NUMBER OF CLAIMANTS	TOTAL HOUSEHOLD INCOME	AVERAGE HOUSEHOLD INCOME	HOMEOWNER'S PROPERTY TAX EXEMPTION
1968	57,354	\$ 117,450,240	\$2,048	—
1969	64,023	132,684,872	2,072	\$ 70
1970	62,400	130,926,208	2,098	750
1971	56,165	121,914,484	2,171	750
1972	291,928	1,453,667,550	4,980	750
1973	301,463	1,549,691,380	5,141	750
1974	309,254	1,610,657,680	5,208	1,750
1975	300,737	1,595,872,105	5,307	1,750
1976	293,198	1,627,743,538	5,552	1,750
1977	325,667	2,057,667,977	6,318	1,750
1978	279,090	1,821,405,372	6,526	1,750
1979	232,506	1,528,719,752	6,575	1,750
1980	184,565	1,231,600,981	6,673	1,750
1981	148,736	1,024,251,676	6,886	1,750
1982	117,523	827,089,956	7,038	1,750
1983	96,653	690,361,703	7,143	1,750
1984	83,001	590,397,400	7,113	1,750
1985	68,985	497,375,007	7,210	1,750
1986	57,254	412,204,849	7,200	1,750
1987	51,137	368,998,593	7,216	1,750

CALENDAR YEAR	TOTAL PROPERTY TAX PAID	AVERAGE PROPERTY TAX PAID	AMOUNT OF ASSISTANCE		
			TOTAL	AVERAGE	% OF GROSS PROPERTY TAX PAID
1968	\$ 15,499,510	\$270	\$ 7,804,955	\$136	50.4%
1969	15,917,330	249	7,829,398	122	49.2%
1970	17,590,024	282	8,547,588	137	48.6%
1971	18,058,122	322	8,289,540	148	45.9%
1972	120,907,986	414	58,847,115	202	48.7%
1973	129,296,560	429	60,595,578	201	46.9%
1974	109,059,535	353	49,905,503	161	45.8%
1975	131,862,741	438	50,521,381	168	38.3%
1976	144,804,539	494	52,146,563	178	36.0%
1977	188,575,236	579	77,823,290	239	41.3%
1978	180,510,974	647	70,188,033	251	38.9%
1979	61,017,427	262	24,248,104	104	39.7%
1980	47,581,217	258	18,619,207	101	39.1%
1981	38,444,235	258	14,255,616	96	37.1%
1982	30,955,204	263	10,948,419	93	35.4%
1983	26,056,205	270	8,845,939	92	33.9%
1984	22,644,664	273	7,668,144	92	33.9%
1985	19,091,276	277	6,206,936	90	32.5%
1986	16,282,037	284	5,132,377	90	31.5%
1987	15,074,556	295	4,567,757	89	30.3%

TABLE 2
Homeowners Property Tax Assistance Statistics
COMPARISON BY COUNTY
1987 Calendar Year

COUNTY	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
ALAMEDA	2,751	\$ 19,932,053	\$ 870,044	\$ 272,369	\$ 99
ALPINE	0	0	0	0	0
AMADOR	84	628,543	28,204	6,531	78
BUTTE	401	2,912,792	106,243	33,306	83
CALAVERAS	68	476,082	21,902	6,339	93
COLUSA	43	309,936	9,163	2,930	68
CONTRA COSTA	1,617	11,549,652	468,407	148,356	92
DEL NORTE	48	348,368	8,913	2,765	58
EL DORADO	180	1,334,141	59,943	14,680	82
FRESNO	1,928	13,491,633	439,491	154,831	80
GLENN	86	607,209	23,343	6,818	79
HUMBOLDT	388	2,811,050	95,219	30,364	78
IMPERIAL	87	616,439	17,884	6,145	71
INYO	46	333,117	10,132	3,464	75
KERN	1,486	10,332,420	298,419	105,715	71
KINGS	233	1,643,862	46,746	16,304	70
LAKE	264	1,890,476	59,531	19,582	74
LASSEN	61	438,000	15,038	3,896	64
LOS ANGELES	14,772	105,813,218	4,450,993	1,391,310	94
MADERA	166	1,190,735	39,729	11,483	69
MARIN	271	2,029,352	137,297	30,613	113
MARIPOSA	41	315,488	12,589	3,411	83
MENDOCINO	214	1,554,009	58,065	17,474	82
MERCED	416	2,919,237	92,661	30,481	73
MODOC	22	146,611	4,661	1,556	71
MONO	4	22,329	712	425	106
MONTEREY	401	2,936,507	119,922	33,105	83
NAPA	208	1,522,359	62,147	19,059	92
NEVADA	142	1,018,775	43,876	11,489	81
ORANGE	2,455	18,659,309	833,727	215,642	88
PLACER	289	2,084,611	89,107	24,324	84
PLUMAS	36	257,597	10,492	3,340	93
RIVERSIDE	1,816	13,314,644	529,037	152,351	84
SACRAMENTO	1,985	14,468,824	480,841	152,389	77
SAN BENITO	48	337,480	15,057	5,101	106
SAN BERNARDINO	2,465	17,577,791	598,899	189,865	77
SAN DIEGO	3,081	22,456,095	975,269	279,150	91
SAN FRANCISCO	1,451	10,682,722	514,865	145,403	100
SAN JOAQUIN	1,140	8,061,796	280,478	94,614	83
SAN LUIS OBISPO	377	2,754,107	118,814	32,781	87
SAN MATEO	1,171	8,875,430	516,673	128,677	110
SANTA BARBARA	481	3,534,388	177,676	51,494	107
SANTA CLARA	1,915	13,866,028	653,657	197,875	103
SANTA CRUZ	518	3,697,352	171,707	51,898	100
SHASTA	450	3,249,628	122,515	37,017	82
SIERRA	18	125,067	4,244	1,470	82
SISKIYOU	187	1,342,383	45,439	13,358	71
SOLANO	378	2,720,678	108,883	32,609	86
SONOMA	758	5,403,132	256,386	73,760	97
STANISLAUS	954	6,788,546	224,559	72,824	76
SUTTER	132	924,692	29,866	10,517	80
TEHAMA	158	1,173,762	34,000	10,145	64
TRINITY	34	255,499	10,225	2,651	78
TULARE	702	4,986,708	146,408	48,284	69
TUOLUMNE	93	687,309	25,195	7,590	82
VENTURA	691	5,082,877	235,880	62,639	91
YOLO	244	1,749,359	66,324	21,920	90
YUBA	131	884,992	36,677	12,136	93
UNCLASSIFIED	551	3,871,394	160,382	51,132	93
TOTALS	51,137	\$208,998,593	\$15,074,556	\$4,567,757	\$89

TABLE 3
Homeowners Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1987 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
NOT MORE THAN \$1,000	93	-\$231,180	\$ 47,630	\$ 25,390
\$ 1,001 - 1,200	28	31,102	9,004	6,812
1,201 - 1,400	16	21,077	6,712	4,108
1,401 - 1,600	23	34,835	5,353	4,598
1,601 - 1,800	41	70,412	14,287	10,396
1,801 - 2,000	43	81,755	15,229	11,210
2,001 - 2,200	65	136,570	19,839	14,062
2,201 - 2,400	73	169,125	24,605	16,873
2,401 - 2,600	71	177,772	25,259	16,336
2,601 - 2,800	102	275,464	32,366	23,561
2,801 - 3,000	130	379,552	43,400	30,697
3,001 - 3,200	154	478,150	45,835	33,873
3,201 - 3,400	174	576,116	48,578	36,326
3,401 - 3,600	220	772,089	72,805	49,160
3,601 - 3,800	282	1,043,182	81,598	59,252
3,801 - 4,000	353	1,379,486	106,068	70,996
4,001 - 4,200	359	1,473,868	102,997	71,195
4,201 - 4,400	423	1,820,953	121,584	81,765
4,401 - 4,600	518	2,332,132	155,884	98,526
4,601 - 4,800	643	3,028,597	191,981	122,041
4,801 - 5,000	721	3,537,870	217,222	132,061
5,001 - 5,200	855	4,362,186	259,498	152,611
5,201 - 5,400	993	5,275,098	287,424	162,631
5,401 - 5,600	1,117	6,148,077	328,263	176,106
5,601 - 5,800	1,308	7,460,757	373,148	191,559
5,801 - 6,000	1,569	9,275,674	459,818	215,918
6,001 - 6,200	1,681	10,260,882	487,180	213,835
6,201 - 6,400	2,813	17,806,901	759,197	317,797
6,401 - 6,600	2,631	17,118,735	723,903	278,945
6,601 - 6,800	6,780	45,214,104	1,663,737	601,553
6,801 - 7,000	4,533	31,378,773	1,138,333	366,694
7,001 - 7,200	1,864	13,235,127	522,126	151,191
7,201 - 7,400	1,538	11,229,993	478,207	120,981
7,401 - 7,600	1,550	11,619,048	466,406	109,862
7,601 - 7,800	1,451	11,180,671	431,648	91,985
7,801 - 8,000	1,363	10,767,269	430,304	77,649
8,001 - 8,200	1,201	9,722,872	387,285	62,959
8,201 - 8,400	1,155	9,591,516	379,406	55,503
8,401 - 8,600	1,106	9,402,685	344,188	46,296
8,601 - 8,800	1,085	9,438,586	348,319	40,296
8,801 - 9,000	1,001	8,908,491	332,320	32,114
9,001 - 9,200	939	8,544,711	305,854	25,689
9,201 - 9,400	870	8,090,148	282,846	23,530
9,401 - 9,600	811	7,703,473	278,708	20,010
9,601 - 9,800	804	7,798,629	270,481	17,883
9,801 - 10,000	757	7,493,788	259,019	17,085
10,001 - 10,200	657	6,633,965	219,013	12,654
10,201 - 10,400	639	6,581,660	215,776	12,216
10,401 - 10,600	621	6,522,568	226,627	11,423
10,601 - 10,800	562	6,014,055	193,718	9,542
10,801 - 11,000	545	5,940,959	186,500	9,122
11,001 - 11,200	441	4,892,102	151,276	6,125
11,201 - 11,400	405	4,577,603	144,590	5,674
11,401 - 11,600	369	4,242,083	137,293	4,925
11,601 - 11,800	288	3,370,579	111,735	3,387
11,801 - 12,000	303	3,605,898	102,174	3,489
TOTALS	51,137	\$368,998,593	\$15,074,556	\$4,567,757

TABLE 4
Homeowners Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1987 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME CLASS	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
1940 AND SUBSEQUENT	502	\$ 3,380,677	\$ 215,088	\$ 63,863
1935 TO 1940	404	2,689,380	137,546	46,386
1930 TO 1935	707	4,861,044	232,231	73,399
1925 TO 1930	1,369	9,465,548	428,286	133,481
1920 TO 1925	5,378	38,411,819	1,795,063	526,598
1919	1,454	10,478,779	471,049	138,403
1918	1,599	11,754,863	518,946	143,794
1917	1,697	12,285,052	524,846	153,071
1916	1,833	13,310,989	569,003	164,436
1915	2,036	14,914,713	610,751	178,380
1914	2,345	17,144,380	680,061	203,240
1913	2,509	18,287,051	725,792	215,381
1912	2,697	19,780,224	777,181	231,141
1911	2,539	18,594,913	738,011	216,846
1910	2,591	18,896,389	737,165	222,204
1909	2,579	18,971,672	721,753	210,508
1908	2,367	17,431,754	675,337	192,753
1907	2,173	15,909,869	592,008	180,612
1906	1,990	14,762,321	553,727	163,243
1905	1,764	12,872,851	479,761	146,408
1904	1,646	11,968,787	450,121	140,213
1903	1,521	10,975,178	402,980	128,683
1902	1,422	10,233,713	393,079	124,384
1901	1,132	8,034,368	313,174	100,816
1900	1,088	7,592,780	292,383	97,581
1899	758	5,328,538	211,668	70,023
1898	676	4,623,523	171,671	65,165
1897	528	3,611,115	150,758	53,108
1896	430	2,969,789	119,482	41,462
1895	371	2,551,004	100,430	35,601
1894	274	1,869,721	72,764	26,511
1893	182	1,227,630	50,457	19,100
1892	158	1,062,579	44,270	15,815
1891	104	683,357	27,587	10,684
1890 AND PRIOR	314	2,062,223	90,127	34,461
TOTALS	51,137	\$368,998,593	\$15,074,556	\$4,567,754

TABLE 5
Homeowners Property Tax Assistance Statistics
HOUSEHOLD INCOME BY AMOUNT OF PROPERTY TAXES PAID
1987 Calendar Year

PROPERTY TAX PAID	NUMBER OF CLAIMANTS REPORTING HOUSEHOLD INCOME OF:											
	\$0 TO \$1,000	\$1,001 TO \$2,000	\$2,001 TO \$3,000	\$3,001 TO \$4,000	\$4,001 TO \$5,000	\$5,001 TO \$6,000	\$6,001 TO \$7,000	\$7,001 TO \$8,000	\$8,001 TO \$9,000	\$9,001 TO \$10,000	\$10,001 TO \$11,000	\$11,001 TO \$12,000
\$ 0 - 49	*	*	7	25	32	70	429	72	21	0	0	0
50 - 99	3	5	41	98	191	374	1,744	413	215	113	59	*
100 - 149	*	16	63	162	363	782	2,808	846	493	310	240	130
150 - 199	8	23	56	163	394	911	3,104	1,167	744	520	376	200
200 - 249	13	19	52	182	390	886	2,879	1,218	865	655	459	296
250 - 299	7	20	42	118	341	770	2,151	1,126	829	644	454	292
300 - 349	7	17	43	108	253	584	1,804	862	668	513	361	236
350 - 399	8	5	19	71	181	404	1,120	555	446	372	286	148
400 - 449	5	9	16	71	114	269	721	404	333	287	198	121
450 - 499	*	7	16	29	88	200	457	270	219	197	136	73
500 - 549	6	6	14	26	51	121	313	182	140	127	102	59
550 - 599	4	5	9	24	57	73	203	140	133	89	85	53
600 - 649	4	4	16	19	37	72	170	94	74	82	46	33
650 - 699	4	3	9	20	32	54	131	73	65	45	31	33
700 - 749	*	3	9	12	22	42	126	64	58	47	45	28
750 - 799	*	0	6	6	26	37	101	51	49	34	25	20
800 - 849	3	*	*	7	21	34	72	44	25	27	20	10
850 - 899	*	*	4	6	7	29	58	33	29	21	12	13
900 - 949	*	0	0	5	9	20	48	28	26	25	10	11
950 - 999	*	*	3	3	12	17	44	22	17	15	9	3
1,000 - OVER ..	9	3	14	28	43	93	155	102	99	58	70	45
TOTALS	93	151	441	1,183	2,664	5,842	18,348	7,766	5,548	4,181	3,024	1,806

* DATA ARE NOT SHOWN FOR FEWER THAN THREE RETURNS; HOWEVER, DATA ARE INCLUDED IN APPROPRIATE TOTALS.

TABLE 6
Renters Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEAR
1977-87 Calendar Years

CALENDAR YEAR	NUMBER OF CLAIMANTS	TOTAL HOUSEHOLD INCOME	AMOUNT OF ASSISTANCE	
			TOTAL	AVERAGE
1977	90,405	\$ 315,103,519	\$ 6,762,803	\$ 75
1978	78,672	284,735,734	5,239,948	67
1979	261,449	1,306,548,302	44,795,652	171
1980	288,722	1,504,574,372	48,188,422	167
1981	290,799	1,626,981,425	45,328,102	156
1982	281,382	1,644,192,035	41,397,072	147
1983	255,187	1,544,444,929	35,351,121	139
1984	241,974	1,488,514,976	32,397,065	134
1985	224,883	1,425,335,413	28,274,851	126
1986	206,841	1,349,301,634	23,966,340	116
1987	193,972	1,303,394,681	20,594,827	106

TABLE 7
Renters Property Tax Assistance Statistics
COMPARISON BY COUNTY
1987 Calendar Year

COUNTY	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID**	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
ALAMEDA	8,601	\$ 57,519,325	\$ 2,150,250	\$ 921,851	\$107
ALPINE	0	0	0	0	0
AMADOR	155	1,088,515	38,750	15,074	97
BUTTE	1,159	8,007,990	289,750	115,735	100
CALAVERAS	127	829,965	31,750	13,827	109
COLUSA	109	699,743	27,250	12,360	113
CONTRA COSTA	3,815	25,681,056	953,750	404,578	106
DEL NORTE	134	866,055	33,500	15,166	113
EL DORADO	589	4,008,254	147,250	61,889	105
FRESNO	5,086	34,676,260	1,271,500	508,932	100
GLENN	122	799,878	30,500	13,652	112
HUMBOLDT	866	5,789,739	216,500	91,074	105
IMPERIAL	294	1,930,203	73,500	31,894	108
INYO	235	1,617,054	58,750	22,721	97
KERN	3,946	26,275,380	986,500	423,000	107
KINGS	572	3,843,105	143,000	59,777	105
LAKE	435	3,006,271	108,750	43,167	99
LASSEN	109	725,963	27,250	11,669	107
LOS ANGELES	72,778	484,741,367	18,194,500	7,948,184	109
MADERA	357	2,415,576	89,250	36,883	103
MARIN	704	4,833,541	176,000	70,581	100
MARIPOSA	51	363,705	12,750	4,828	95
MENDOCINO	641	4,402,692	160,250	63,534	99
MERCED	966	6,456,928	241,500	103,685	107
MODOC	71	444,553	17,750	8,605	121
MONO	3	18,736	750	393	153
MONTEREY	1,248	8,473,178	312,000	128,271	103
NAPA	634	4,482,003	158,500	59,466	94
NEVADA	270	1,906,848	67,500	25,374	94
ORANGE	7,616	51,654,081	1,904,000	795,589	104
PLACER	974	6,729,099	243,500	96,134	99
PLUMAS	137	950,091	34,250	13,302	97
RIVERSIDE	5,649	38,405,963	1,412,250	587,255	104
SACRAMENTO	7,538	50,596,095	1,884,500	793,204	105
SAN BENITO	76	523,025	19,000	7,767	102
SAN BERNARDINO	6,788	45,936,425	1,697,000	711,908	105
SAN DIEGO	13,683	92,926,960	3,420,750	1,419,605	104
SAN FRANCISCO	10,504	71,319,979	2,626,000	1,093,907	104
SAN JOAQUIN	5,395	35,047,303	1,348,750	616,322	114
SAN LUIS OBISPO	1,060	7,123,203	265,000	111,774	105
SAN MATEO	2,307	15,344,070	576,750	234,912	102
SANTA BARBARA	1,683	11,480,467	420,750	171,458	102
SANTA CLARA	6,189	41,927,053	1,547,250	637,385	103
SANTA CRUZ	1,766	12,031,752	441,500	180,764	102
SHASTA	1,631	11,387,642	407,750	155,941	96
SIERRA	19	130,099	4,750	1,824	118
SISKIYOU	360	2,445,930	90,000	37,084	103
SOLANO	1,712	11,521,585	428,000	178,416	104
SONOMA	2,044	14,033,281	511,000	204,466	100
STANISLAUS	2,801	18,894,155	700,250	288,502	103
SUTTER	510	3,443,998	127,500	52,461	103
TEHAMA	313	2,134,418	78,250	32,153	103
TRINITY	72	490,824	18,000	7,111	99
TULARE	1,677	11,139,647	419,250	177,831	106
TUOLUMNE	252	1,727,887	63,000	25,509	101
VENTURA	3,214	21,952,400	803,500	328,001	102
YOLO	1,157	7,693,018	289,250	125,785	109
YUBA	654	4,309,946	163,500	70,265	107
UNCLASSIFIED	2,114	14,190,402	528,500	222,022	105
TOTALS	193,972	\$1,303,394,681	\$48,493,000	\$20,594,827	\$106

** \$250 RENTER STATUTORY PROPERTY TAX EQUIVALENT

TABLE 8
Renters Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1987 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID**	AMOUNT OF ASSISTANCE
NOT MORE THAN \$1,000	328	\$ 48,804	\$ 82,000	\$ 75,380
\$ 1,001 - 1,200	151	169,331	37,500	33,620
1,201 - 1,400	130	168,708	32,500	27,061
1,401 - 1,600	137	207,207	34,250	30,040
1,601 - 1,800	199	340,009	49,750	44,740
1,801 - 2,000	242	462,102	60,500	53,860
2,001 - 2,200	303	639,396	75,750	68,459
2,201 - 2,400	535	1,240,299	133,750	124,160
2,401 - 2,600	586	1,459,591	146,500	135,319
2,601 - 2,800	666	1,806,729	166,500	154,161
2,801 - 3,000	1,042	3,055,861	260,500	245,400
3,001 - 3,200	654	2,033,747	163,500	146,719
3,201 - 3,400	739	2,445,081	184,750	165,434
3,401 - 3,600	868	3,052,867	217,000	190,723
3,601 - 3,800	978	3,616,029	244,500	206,513
3,801 - 4,000	1,042	4,073,550	260,500	219,975
4,001 - 4,200	1,155	4,745,690	288,750	237,369
4,201 - 4,400	1,215	5,230,946	303,750	241,961
4,401 - 4,600	1,426	6,428,470	356,500	281,252
4,601 - 4,800	1,670	7,878,836	417,500	319,650
4,801 - 5,000	1,784	8,759,895	446,000	333,600
5,001 - 5,200	2,824	14,399,614	706,000	509,138
5,201 - 5,400	3,174	16,869,151	793,500	541,584
5,401 - 5,600	2,794	15,388,077	698,500	448,122
5,601 - 5,800	3,630	20,705,988	907,500	549,282
5,801 - 6,000	5,583	33,066,093	1,395,750	790,609
6,001 - 6,200	5,299	32,320,138	1,324,750	697,301
6,201 - 6,400	27,947	177,951,894	6,986,750	3,410,822
6,401 - 6,600	11,095	72,187,146	2,773,750	1,242,830
6,601 - 6,800	41,451	276,434,871	10,362,750	4,233,732
6,801 - 7,000	19,022	131,842,446	4,755,500	1,752,481
7,001 - 7,200	7,435	52,821,073	1,858,750	628,892
7,201 - 7,400	10,985	79,739,330	2,746,250	847,185
7,401 - 7,600	9,196	68,814,250	2,299,000	640,575
7,601 - 7,800	3,875	29,852,340	968,750	240,947
7,801 - 8,000	3,032	23,905,834	758,000	165,842
8,001 - 8,200	1,990	16,116,444	497,500	98,984
8,201 - 8,400	1,867	15,501,213	486,750	83,596
8,401 - 8,600	1,614	13,719,827	403,500	64,205
8,601 - 8,800	1,528	13,287,278	382,000	53,285
8,801 - 9,000	1,389	12,367,325	347,250	41,621
9,001 - 9,200	1,184	10,776,135	296,000	29,526
9,201 - 9,400	1,159	10,778,211	289,750	28,920
9,401 - 9,600	1,135	10,781,930	283,750	25,582
9,601 - 9,800	943	9,149,769	235,750	18,822
9,801 - 10,000	1,004	9,943,517	251,000	20,085
10,001 - 10,200	816	8,240,060	204,000	14,246
10,201 - 10,400	784	8,075,848	196,000	13,718
10,401 - 10,600	695	7,294,716	173,750	11,365
10,601 - 10,800	619	6,622,732	154,750	9,303
10,801 - 11,000	615	6,705,162	153,750	9,233
11,001 - 11,200	530	5,883,468	132,500	6,599
11,201 - 11,400	529	5,977,314	132,250	6,617
11,401 - 11,600	447	5,140,971	111,750	5,023
11,601 - 11,800	457	5,347,690	114,250	4,585
11,801 - 12,000	1,475	17,523,578	368,750	14,767
TOTALS	193,972	\$1,303,394,681	\$48,493,000	\$20,594,820

** \$250 RENTER STATUTORY PROPERTY TAX EQUIVALENT

TABLE 9
Renters Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1987 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME CLASS	PROPERTY TAX PAID**	AMOUNT OF ASSISTANCE
1940 AND SUBSEQUENT	27,772	\$ 184,875,512	\$ 6,930,500	\$ 2,972,122
1935 TO 1940	6,501	42,480,218	1,625,250	718,752
1930 TO 1935	8,527	55,663,948	2,131,750	948,375
1925 TO 1930	11,944	78,511,901	2,986,000	1,316,780
1920 TO 1925	24,094	155,656,292	6,023,500	2,778,523
1919	5,725	38,426,710	1,431,250	612,311
1918	5,914	39,776,644	1,478,500	632,029
1917	6,075	41,698,555	1,518,750	622,503
1916	6,421	43,905,732	1,605,250	664,692
1915	6,516	44,821,199	1,629,000	666,197
1914	7,040	48,434,357	1,760,000	719,867
1913	6,546	45,253,425	1,636,500	659,631
1912	6,975	48,268,776	1,743,750	705,276
1911	6,180	43,086,697	1,545,000	611,984
1910	6,346	44,277,310	1,586,500	629,534
1909	5,795	40,322,831	1,448,750	578,105
1908	5,435	37,953,062	1,358,750	538,055
1907	5,134	35,642,996	1,283,500	514,716
1906	4,601	31,878,500	1,150,250	463,188
1905	4,359	30,224,020	1,089,750	436,488
1904	3,882	26,682,495	970,500	396,425
1903	3,433	23,589,794	858,250	351,316
1902	3,112	21,270,233	778,000	321,890
1901	2,578	17,506,063	644,500	270,763
1900	2,491	16,780,972	622,750	267,133
1899	1,713	11,428,255	428,250	186,501
1898	1,586	10,705,189	396,500	168,029
1897	1,140	7,665,447	285,000	122,839
1896	1,073	7,090,276	268,250	118,911
1895	813	5,278,649	203,250	93,269
1894	593	3,775,289	148,250	70,735
1893	455	2,880,120	113,750	54,679
1892	326	2,062,236	81,500	39,308
1891	244	1,455,901	61,000	32,372
1890 AND PRIOR	2,683	17,165,080	670,750	311,526
TOTALS	193,972	\$1,303,394,681	\$48,493,000	\$20,594,240

** \$250 RENTER STATUTORY PROPERTY TAX EQUIVALENT

TABLE 10
Homeowners-Renters Property Tax Assistance Statistics
TYPES OF CLAIMANTS BY SIZE OF HOUSEHOLD INCOME
1987 Calendar Year

HOUSEHOLD INCOME CLASS	HOMEOWNERS			RENTERS		
	SENIOR CITIZENS (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTAL	SENIOR CITIZENS (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTAL
NOT MORE THAN \$1,000	77	16	93	172	156	328
\$ 1,001 - 1,200	20	8	28	94	57	151
1,201 - 1,400	10	6	16	70	60	130
1,401 - 1,600	22	1	23	76	61	137
1,601 - 1,800	34	7	41	130	69	199
1,801 - 2,000	41	2	43	156	86	242
2,001 - 2,200	60	5	65	222	81	303
2,201 - 2,400	68	5	73	405	130	535
2,401 - 2,600	61	10	71	416	170	586
2,601 - 2,800	89	13	102	377	289	666
2,801 - 3,000	115	15	130	591	451	1,042
3,001 - 3,200	143	11	154	448	206	654
3,201 - 3,400	170	4	174	516	223	739
3,401 - 3,600	203	17	220	634	234	868
3,601 - 3,800	272	10	282	686	292	978
3,801 - 4,000	332	21	353	749	293	1,042
4,001 - 4,200	344	15	359	853	302	1,155
4,201 - 4,400	413	10	423	912	303	1,215
4,401 - 4,600	495	23	518	1,076	350	1,426
4,601 - 4,800	617	26	643	1,266	404	1,670
4,801 - 5,000	698	23	721	1,359	425	1,784
5,001 - 5,200	807	48	855	1,925	899	2,824
5,201 - 5,400	955	38	993	2,294	880	3,174
5,401 - 5,600	1,078	39	1,117	2,154	640	2,794
5,601 - 5,800	1,250	58	1,308	2,868	762	3,630
5,801 - 6,000	1,485	84	1,569	4,241	1,342	5,583
6,001 - 6,200	1,594	87	1,681	3,781	1,518	5,299
6,201 - 6,400	2,280	533	2,813	14,870	13,077	27,947
6,401 - 6,600	2,401	230	2,631	8,003	3,092	11,095
6,601 - 6,800	6,087	693	6,780	30,301	11,150	41,451
6,801 - 7,000	4,197	336	4,533	15,368	3,654	19,022
7,001 - 7,200	1,761	103	1,864	4,656	2,779	7,435
7,201 - 7,400	1,455	83	1,538	4,546	6,439	10,985
7,401 - 7,600	1,459	91	1,550	4,785	4,411	9,196
7,601 - 7,800	1,363	88	1,451	2,846	1,029	3,875
7,801 - 8,000	1,304	59	1,363	2,237	795	3,032
8,001 - 8,200	1,155	46	1,201	1,641	349	1,990
8,201 - 8,400	1,104	51	1,155	1,539	328	1,867
8,401 - 8,600	1,056	50	1,106	1,366	248	1,614
8,601 - 8,800	1,028	57	1,085	1,299	229	1,528
8,801 - 9,000	972	29	1,001	1,202	187	1,389
9,001 - 9,200	899	40	939	1,065	119	1,184
9,201 - 9,400	847	23	870	1,020	139	1,159
9,401 - 9,600	781	30	811	1,003	132	1,135
9,601 - 9,800	772	32	804	833	110	943
9,801 - 10,000	730	27	757	900	104	1,004
10,001 - 10,200	633	24	657	736	80	816
10,201 - 10,400	618	21	639	710	74	784
10,401 - 10,600	599	22	621	648	47	695
10,601 - 10,800	551	11	562	572	47	619
10,801 - 11,000	531	14	545	563	52	615
11,001 - 11,200	424	17	441	486	44	530
11,201 - 11,400	394	11	405	476	53	529
11,401 - 11,600	357	12	369	400	47	447
11,601 - 11,800	274	14	288	411	46	457
11,801 - 12,000	287	16	303	1,361	114	1,475
TOTALS	47,772	3,365	51,137	134,314	59,658	193,972